

Statutes
Canada

Canada. Statutes

Statutes of Canada. 1942/43

PREFIX TO STATUTES, 1942-43

CONTAINING LIST OF PROCLAMATIONS
FROM JANUARY, 1942, TO JANUARY, 1943.



OTTAWA
PRINTED BY EDMOND CLOUTIER
LAW PRINTER (FOR CANADA) TO THE KING'S MOST EXCELLENT MAJESTY
ANNO DOMINI 1943

PART I—A

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PROCLAMATIONS OF CANADA, JANUARY, 1942, TO JANUARY, 1943

	DATE IN FORCE	CANADA GAZETTE
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PROCLAMATIONS OF CANADA, JANUARY, 1942, TO JANUARY, 1943

	DATE IN FORCE	CANADA GAZETTE
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ACTS
OF THE
PARLIAMENT
OF THE
DOMINION OF CANADA

PASSED IN THE SESSION HELD IN THE
SIXTH AND SEVENTH YEARS OF THE REIGN
OF HIS MAJESTY

KING GEORGE VI

BEING THE
THIRD SESSION OF THE NINETEENTH PARLIAMENT

Begun and holden at Ottawa, on the Twenty-second day of January, 1942, and
closed by Prorogation on the Twenty-seventh day of January, 1943.



HIS EXCELLENCY THE RIGHT HONOURABLE
THE EARL OF ATHLONE
GOVERNOR GENERAL

PART I
PUBLIC GENERAL ACTS

OTTAWA
PRINTED BY EDMOND CLOUTIER
LAW PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
ANNO DOMINI 1943

6 GEORGE VI.

CHAP. 1.

An Act respecting the taking of a Plebiscite in every electoral district in Canada and the taking of the votes at such Plebiscite of Canadian Service voters stationed within and without Canada.

[Assented to 5th March, 1942.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *The Dominion Plebiscite Act, 1942*. Short title.

2. In this Act, unless the context otherwise requires, the Definitions
expression

- (a) "Canadian Service voter" means every person qualified to vote by virtue of the provisions of section six of this Act, and "voter" or "ordinary voter" means any person qualified to vote in any electoral district other than a Canadian Service voter; "Canadian Service voter."
"voter"
"ordinary voter."
- (b) "electoral district" means any territorial area entitled to elect a member or members to serve in the House of Commons of Canada under *The Representation Act, 1933*, and the Yellowknife Administrative District, as established on the first of October, 1939, under the provisions of the Local Administrative District Ordinance of the Northwest Territories, hereinafter referred to as "the Yellowknife Administrative District;" "electoral district."
1932-33, c. 54.
- (c) "plebiscite" or "Dominion plebiscite" means the taking of a vote on the question set out in this Act; "plebiscite"
or "Dominion plebiscite."
- (d) "proclamation" means the proclamation of the Governor in Council, issued under this Act, ordering the plebiscite to be taken. "proclama-
tion."

Limitation.

3. (1) This Act shall be limited to the taking of a plebiscite on a question to be set out in the ballot papers in the following words and form:

Vote by making a cross, thus **X**, after the word 'Yes' or after the word 'No'.

Are you in favour
of releasing the gov-
ernment from any
obligation arising
out of any past com-
mitments restrict-
ing the methods of
raising men for mili-
tary service?

YES**NO**Proclamation
ordering
taking of
plebiscite.

(2) The Governor in Council may by proclamation order the taking of a plebiscite for the purpose of submitting to the ordinary voters and to the Canadian Service voters the question set out in subsection one of this section.

Contents of
proclama-
tion.

(3) The proclamation shall state fully the question to be submitted at the plebiscite in the same words and form as it will appear on the ballot paper pursuant to the provisions of subsection one of this section.

Idem.

(4) The proclamation shall also state the date fixed as polling day for such plebiscite, which shall be a Monday and the same in all electoral districts. Such proclamation shall further state the respective days and dates upon which Canadian Service voters, stationed within or without Canada, may cast their votes at such plebiscite.

Publication.

(5) Upon the issue of the proclamation under this Act, it shall be published forthwith in an extra edition of the *Canada Gazette* and thereafter in the next two regular editions of the said *Gazette*.

Qualifica-
tions of
ordinary
voters.

4. (1) In every electoral district in Canada, save as hereinafter provided, every person, man or woman, shall be qualified to vote at the plebiscite taken under this Act and be entitled to be registered as an ordinary voter on the list of voters prepared for such plebiscite for the polling division

in which he or she was ordinarily residing on Monday, the twenty-eighth day preceding the date fixed as polling day at such plebiscite, if he or she

- (a) is of the full age of twenty-one years or will attain the full age of twenty-one years on or before the date fixed as polling day at the plebiscite; and
- (b) is a British subject by birth or naturalization; and
- (c) has been ordinarily resident in Canada for the twelve months immediately preceding the date fixed as polling day at the plebiscite.

(2) The persons disqualified from voting as ordinary voters at the plebiscite shall be those persons disqualified from voting under the provisions of paragraphs (d) to (k), both inclusive, and paragraph (m) of subsection two of section fourteen of *The Dominion Elections Act, 1938*, and in addition thereto

Disqualifications of ordinary voters.

1938, c. 46.

- (a) every person who at the date fixed as polling day at the plebiscite is detained or interned under *The Defence of Canada Regulations*;
- (b) every person who shall have applied pursuant to sections seventeen or eighteen of *The National War Services Regulations, 1940 (Recruits)* or pursuant to sections eighteen or nineteen of the *National War Services Regulations, 1940 (Recruits) (Consolidation 1941)* as established by Order in Council P.C. 1822 of March 18th, 1941; for an order or direction of the Board, as defined in the Regulations, postponing his military training, whether or not an order or direction shall have been granted, and unless and until it has been refused;
- (c) every person resident in Canada whose racial origin is that of a country at war with Canada if such person at the time of the coming into force of this Act would be disqualified by reason of race in any one of the provinces of Canada, while residing therein, from voting at an election of a member of the Legislative Assembly of that province, and who did not serve in the naval, military or air forces of Canada in the war of 1914-18, or in the war declared by His Majesty, on the tenth day of September, one thousand, nine hundred and thirty-nine, against the German Reich and subsequently against other powers.

5. Any person who votes at the plebiscite shall thereafter be ineligible and incompetent to apply for, or to be granted on the application of another, the postponement of, or exemption from military training provided for in sections seventeen or eighteen of *The National War Services*

Persons who have voted not to be exempted from military service.

Regulations, 1940 (Recruits) and in sections eighteen or nineteen of the *National War Services Regulations, 1940 (Recruits) (Consolidation 1941)* as established by Order in Council P.C. 1822 of March 18th, 1941.

Qualification
of Canadian
Service
voter.

6. Every person, man or woman, irrespective of age, who, being a British subject, is a member of the naval, military or air forces of Canada and who, having been placed on active service or called out for training, service or duty, is serving in any of the said forces, or who, being a member of the Canadian Women's Army Corps or the Royal Canadian Air Force (Women's Division), is serving therein with full pay and allowances, shall (whether stationed within or without Canada) be entitled to vote at the plebiscite: Provided such person at the time he or she became a member of any such force or corps was ordinarily resident in Canada.

Proviso.

Manner of
voting by
qualified
voter whose
name is not
on the
official list
of voters.

7. (1) Subject as herein provided, any person who is a qualified voter in any polling division at the plebiscite, and is, on polling day ordinarily resident in such polling division, notwithstanding that his name does not appear on the official list of voters prepared for such polling division, may vote at the appropriate polling station established therefor.

Conditions.

(2) Any such person as in the last preceding subsection described shall be entitled to vote only

(a) upon being vouched for by a voter ordinarily resident in the polling division whose name appears on the official list of voters for such polling division personally attending with him at the polling station and taking an oath provided for such purpose,

(b) upon himself taking an appropriate oath, and

(c) in urban polling divisions only, upon producing for inspection the registration certificate issued to such person under the *National Registration Regulations, 1940*.

Penalty for
illegal
vouching.

(3) Any voter who vouches for an applicant voter knowing that such applicant voter for any reason is disqualified from voting or is incompetent to vote in the polling division at the plebiscite shall be disqualified from voting at any Dominion election or plebiscite for a term of seven years thereafter, and be guilty of an indictable offence and liable to imprisonment for a term not exceeding three years and not less than one year, with or without hard labour.

Chief Plebi-
scite Officer
and returning
officers.

8. (1) The Chief Electoral Officer under *The Dominion Elections Act, 1938*, shall be the Chief Plebiscite Officer for the purposes of this Act, and the returning officers appointed under the said Act shall be returning officers for the purposes of this Act.

(2) For the purposes of taking the plebiscite only, the Governor in Council may appoint a returning officer for the Yellowknife Administrative District, who shall have the powers and perform the duties of a returning officer under *The Dominion Elections Act, 1938*. Returning officer of Yellowknife Ad. Dist., 1938, c. 46.

(3) The Chief Plebiscite Officer, in addition to exercising such powers and performing such duties as may be prescribed by the regulations, shall forthwith upon the receipt of the last official return from the returning officers, publish under his hand a notice in the *Canada Gazette* giving the number of votes cast in the affirmative and in the negative, respectively, in every electoral district in Canada, together with a summary giving by provinces the total number of votes cast in the affirmative and in the negative, respectively, at the plebiscite. In such notice the Chief Plebiscite Officer shall include a statement of the number of votes cast by Canadian Service voters within and without Canada, in the affirmative and in the negative, respectively. Publication of plebiscite returns.

9. (1) The Governor in Council may make such regulations as are expedient for the purposes of this Act and, without limiting the generality of the foregoing, for the printing, distribution and publication of the Act and instructions issued thereunder, and the preparation of voters' lists, and other documents. Regulations by Governor in Council.

(2) Such regulations shall, as near as may be, conform to the provisions of *The Dominion Elections Act, 1938*, with such additions and modifications as may be deemed necessary, and shall include special provisions for the taking of the votes of Canadian Service voters. 1938, c. 46.

(3) Any regulations made under this Act shall have the same force and effect as if enacted in this Act.

(4) The Governor in Council may prescribe the penalties that may be imposed for violations of regulations made under this Act, and may also prescribe whether such penalties shall be imposed upon summary conviction or upon indictment.

10. Expenses of and incidental to the carrying out of the provisions of this Act shall be paid out of unappropriated moneys in the Consolidated Revenue Fund. Payment of expenses

6 GEORGE VI.

CHAP. 2.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1943.

[Assented to 27th March, 1942.]

MOST GRACIOUS SOVEREIGN,

WHEREAS it appears by messages from His Excellency Preamble.
the Right Honourable the Earl of Athlone, etc., etc., Governor General of Canada, and the estimates accompanying the said messages that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the thirty-first day of March, one thousand nine hundred and forty-three, and for other purposes connected with the public service: May it therefore please Your Majesty, that it may be enacted and be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:—

1. This Act may be cited as *The Appropriation Act, No. 1*, Short title. 1942.

2. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole thirty-eight million, eight hundred and three thousand, one hundred and seventy-two dollars and forty cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-two, to the thirty-first day of March, one thousand nine hundred and forty-three, not otherwise provided for, and being one-sixth of the amount of each of the several items to be voted, set forth in the Main Estimates for the fiscal year ending the thirty-first day of March, one thousand nine hundred and forty-three, as laid before the House of Commons at the present session of Parliament.

\$38,803,172.40
granted for
1942-43.

Account
to be
rendered
in detail.

3. A detailed account of the sums expended under the authority of this Act shall be laid before the House of Commons of Canada during the first fifteen days of the then next session of Parliament.

Ottawa: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty

6 GEORGE VI.

CHAP. 3.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1942.

[Assented to 27th March, 1942.]

MOST GRACIOUS SOVEREIGN,

WHEREAS it appears by messages from His Excellency, Preamble.
the Right Honourable the Earl of Athlone, etc., etc., Governor General of Canada, and the estimates accompanying the said messages, that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the thirty-first day of March, one thousand nine hundred and forty-two, and for other purposes connected with the public service: May it therefore please Your Majesty that it may be enacted, and be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:—

1. This Act may be cited as *The Appropriation Act*, Short title.
No. 2, 1942.

2. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole three million, five hundred and thirty thousand, eight hundred and forty dollars towards defraying the several charges and expenses of the public service from the first day of April, one thousand nine hundred and forty-one, to the thirty-first day of March, one thousand nine hundred and forty-two, not otherwise provided for, set forth in the Schedule to this Act. \$3,530,840.00 granted for 1941-42.

3. A detailed account of the sums expended under the authority of this Act shall be laid before the House of Commons of Canada during the first fifteen days of the then next session of Parliament. Account to be rendered in detail.

SCHEDULE

Based on Further Supplementary Estimates, 1941-42. The Amount hereby granted is \$3,530,840.00.

Sums granted to His Majesty by this Act for the financial year ending 31st March, 1942, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	AGRICULTURE		
	PRODUCTION SERVICE		
416	Plant Protection—Further amount required.....	8,500 00	
	MARKETING SERVICE		
417	Dairy Products—Further amount required.....	1,636 00	
418	Live Stock and Live Stock Products—Further amount required.....	17,729 00	
	SPECIAL		
419	To provide for assistance to encourage the Improvement of Cheese and Cheese Factories—Further amount required...	100,000 00	127,865 00
	FINANCE		
	GENERAL		
420	To provide, subject to allocation by the Treasury Board, for cost-of-living bonus.....		1,300,000 00
	LABOUR		
421	Departmental Administration—Further amount required.....	13,000 00	
422	Combines Investigation Act—Further amount required.....	14,000 00	
423	Labour Gazette and other publications authorized by Labour Department Act—Further amount required.....	8,000 00	35,000 00
	LEGISLATION		
	THE SENATE		
424	To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each member of the Senate who attended the second part of the last session which commenced on February 17, 1941 and ended June 14, 1941, of an amount representing the actual transportation and living expenses of such member while on the journey between Ottawa and his place of residence, after the adjournment of Parliament on June 14, 1941, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date and ended on November 3, 1941, or, in case any such member did not return to his place of residence during the said recess, an amount equivalent to what would have been his travelling expenses if he had returned to his place of residence during the said recess.....	5,000 00	

SCHEDULE—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	LEGISLATION—Concluded		
	HOUSE OF COMMONS		
425	Estimates of the Sergeant-at-Arms—Further amount required..	64,775 00	
426	To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each member of the House of Commons who attended the second part of the last session which commenced on February 17, 1941 and ended June 14, 1941, of an amount representing the actual transportation and living expenses of such member while on the journey between Ottawa and his place of residence, after the adjournment of Parliament on June 14, 1941, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date and ended on November 3, 1941, or, in case any such member did not return to his place of residence during the said recess, an amount equivalent to what would have been his travelling expenses if he had returned to his place of residence during the said recess...	10,000 00	79,775 00
	MINES AND RESOURCES		
	MINES AND GEOLOGY BRANCH		
427	Bureau of Geology and Topography—Geological Surveys—Further amount required.....		7,000 00
	NATIONAL DEFENCE		
	(OTHER THAN WAR APPROPRIATIONS)		
428	Cadet Services—Further amount required.....	46,500 00	
429	Grants to Military Associations and Institutes, as detailed in the Estimates.....	22,525 00	
430	Book of Remembrance—Further amount required.....	1,900 00	70,925 00
	NATIONAL REVENUE		
	INCOME TAX DIVISION		
431	District Offices—Further amount required.....		81,000 00
	NATIONAL WAR SERVICES		
	OTHER THAN WAR APPROPRIATIONS		
	(Previously provided under another Department)		
432	Canadian Travel Bureau Service—To assist in promoting tourist business in Canada—Further amount required.....		18,000 00

SCHEDULE—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	PENSIONS AND NATIONAL HEALTH		
	PENSIONS BRANCH		
	Services to Veterans and Dependents		
433	Veterans' Welfare Division—Further amount required.....	80,390 00	
	HEALTH BRANCH		
434	Treatment of Sick Mariners—Further amount required.....	200,000 00	
435	Nutrition Services.....	10,000 00	290,390 00
	POST OFFICE		
436	Departmental Administration—Further amount required.....	50,000 00	
437	Post Offices, including salaries and other expenses of Headquarters and Staff Post Offices and supplies and equipment for Revenue Post Offices—Further amount required.....	376,508 00	
438	Railway Mail Service—Further amount required.....	914,090 00	1,340,598 00
	PUBLIC PRINTING AND STATIONERY		
439	Canada Gazette—Further amount required.....	18,000 00	
440	Printing and Binding Official Publications for sale and distribution to Departments and the Public—Further amount required.....	13,000 00	31,000 00
	SECRETARY OF STATE		
	PATENT AND COPYRIGHT OFFICE		
441	Patent Record—Further amount required.....		6,911 00
	TRADE AND COMMERCE		
442	Departmental Administration—Further amount required.....		8,725 00
	TRANSPORT		
	RAILWAY SERVICE		
443	Hudson Bay Railway—To provide for the difference between expenditures for operation and maintenance, and revenue accruing from operations during the year ending March 31, 1942—Further amount required.....		110,000 00

SCHEDULE—Concluded

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	GOVERNMENT OWNED ENTERPRISES		
	— SPECIAL		
	DEFICITS		
	PRINCE EDWARD ISLAND CAR FERRY AND TERMINALS		
444	Amount required to provide for the payment during the fiscal year 1941-42 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport, made from time to time by the National Company to the Minister of Finance and to be applied by the National Company in payment of the deficit (certified by the auditors of the National Company) in the operation of the Prince Edward Island Car Ferry and Terminals arising in the calendar year 1941—Further amount required.....		23,651 00
	Total.....		3,530,840 00

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6 GEORGE VI.

CHAP. 4.

An Act to amend The Canadian Wheat Board Act, 1935.

[Assented to 27th March, 1942.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Paragraphs (e) and (i) of section seven of *The Canadian Wheat Board Act, 1935*, chapter fifty-three of the statutes of 1935, as enacted by sections three and five, respectively, of chapter twenty-five of the statutes of 1940, are repealed and the following substituted therefor:

“(e) to pay to producers delivering wheat at the time of delivery or at any time thereafter as may be agreed upon a sum certain per bushel, basis in store at Fort William-Port Arthur or Vancouver, to be fixed by the Board with the approval of the Governor in Council in the case of each grade of wheat: Provided that such sum certain shall in the case of wheat of the grade No. 1 Manitoba Northern be ninety cents and in the case of each other grade such other sum certain as in the opinion of the Board brings such grade into proper price relationship with No. 1 Manitoba Northern;”

Payments to producers delivering wheat.

Proviso.

“(i) to regulate deliveries of all kinds of grain by producers to country elevators, loading platforms, mills, mill elevators and terminal elevators and to fix the maximum amounts of any kind of grain that a producer may so deliver in any period of time and to prescribe penalties to be suffered by any producer who delivers or attempts to deliver any grain otherwise than in accordance with the Board's regulations herein authorized.”

Regulations and control of deliveries of grain.

2. This Act shall come into force on the first day of August, 1942.

Coming into force.

6 GEORGE VI.

CHAP. 5.

An Act to amend The Prairie Farm Assistance Act, 1939.

[Assented to 27th March, 1942.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1939, c. 50;
1940, c. 38;
1940-41, c. 24.

1. Subsection one of section three of *The Prairie Farm Assistance Act, 1939*, chapter fifty of the statutes of 1939, is repealed and the following substituted therefor:—

“3. (1) The Governor in Council may, for the purposes of this Act, declare any crop year to be an emergency year.”

Declaration
of emergency
year.

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6 GEORGE VI.

CHAP. 6.

An Act to amend the Precious Metals Marking Act.

[Assented to 27th March, 1942.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

R.S., c. 84;
1928, c. 40;
1929, c. 53;
1934, c. 14;
1935, c. 9;
1937, c. 15;
1940-41, c. 8.

1. Paragraph (a) of subsection six of section ten of the *Precious Metals Marking Act*, chapter eighty-four of the Revised Statutes of Canada, 1927, as enacted by section seven of chapter fourteen of the statutes of 1934, is repealed and the following substituted therefor:—

“(6) (a) The word ‘gold’ in any form or combination of words or the phrase ‘Gold Filled’ shall not be applied to any article manufactured in or imported into Canada composed in whole or in part of materials of quality less than that known to the trade as 1/20-10K with allowance of ten per centum leeway on assay and wherein the gold is not soldered to or sweated on the base metal;”

2. Paragraph (a) of subsection eight of section ten of the said Act, as enacted by section two of chapter eight of the statutes of 1940-41, is repealed and the following substituted therefor:—

“(8) (a) The word ‘gold’ in any form or combination of words or the phrase ‘gold filled’ shall not be applied to any part be the same bridge, end-piece, temple, front, frame or centre of any spectacle or eyeglass assembly manufactured in or imported into Canada which part is composed in whole or in part of materials of quality less than that known to the trade as 1/10-12K with an allowance of ten per centum leeway on assay and wherein the gold is not soldered to or sweated on the base metal and to every such front or frame, as the case may be, centre, end piece or temple so composed of materials of quality of or greater than that known

Gold filled
articles other
than watch
cases.

to the trade as 1/10-12K soldered to or sweated on the base metal shall be applied as the sole mark of quality thereon the mark 'Gold Filled' or 'G.F.'."

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6 GEORGE VI.

CHAP. 7.

An Act for granting to His Majesty aid for National Defence and Security.

[Assented to 27th March, 1942.]

WHEREAS Canada is at war with the German Reich, Italy, Roumania, Hungary, Finland and Japan; and whereas it is necessary that measures be taken for the common defence and security and to this end it is expedient that aid as hereinafter provided be rendered to His Majesty: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Preamble.

1. This Act may be cited as *The Supplementary 1941 War Appropriation Act*. Short title.

2. From and out of the Consolidated Revenue Fund there may be paid and applied beyond the ordinary grants of Parliament, and the amount granted by *The War Appropriation Act, 1941*, a sum not exceeding one hundred and thirty-five million dollars, subject to allotment by Treasury Board, towards defraying any expenses or making any advances or loans that may be incurred or granted by or under the authority of the Governor in Council during the year ending the thirty-first day of March, 1942, for:—

Appropriation.
1940-41, c. 10.

- (a) the security, defence, peace, order and welfare of Canada;
 - (b) the conduct of naval, military and air operations in or beyond Canada;
 - (c) promoting the continuance of trade, industry and business communications, whether by means of insurance or indemnity against war risk or in any other manner whatsoever; and
 - (d) the carrying out of any measure deemed necessary or advisable by the Governor in Council in consequence of the existence of a state of war,
- and any moneys received as a refund or repayment of any advance, loan or expenditure made under the authority of
- Refunds or repayments.

1939 (2nd
Sess.), c. 9;
1940, c. 3;
1940-41, c. 11.

The War Appropriation Act, 1939, The War Appropriation Act, 1940, The War Appropriation Act, 1941, or this Act, may with the approval of the Governor in Council be re-expended, advanced or loaned for the purposes of this Act.

Government
may act as
agent.

3. (1) The Government of Canada may act as the agent of the government of any British or foreign country allied with His Majesty for any purpose which, in the opinion of the Governor in Council, will aid directly or indirectly in the prosecution of the war, and any obligations or costs incurred temporarily or assumed by the Government of Canada in the exercise of the powers hereby conferred may be paid out of any unappropriated moneys in the Consolidated Revenue Fund.

Expenditures
by Govern-
ment wholly-
owned
Company.

(2) Any expenditure required to be made by the Government of Canada under any contract for munitions of war and supplies entered into by the Government of Canada for the purpose of enabling any company wholly owned by the Government of Canada to fulfil its obligations in respect of orders received by such company from the government of any British or foreign country allied with His Majesty may be paid out of any unappropriated moneys in the Consolidated Revenue Fund.

Orders and
regulations.

4. (1) The Governor in Council may make, from time to time, such orders or regulations as may be deemed necessary to give effect to the purposes of this Act; and for greater certainty, but not so as to restrict the generality of the foregoing terms, the Governor in Council may, by order or regulation:—

- (a) make provisions for the appointment of temporary civil officers, clerks and employees and determine their rates of compensation and conditions of employment;
- (b) determine the rates of pay and allowances of officers and men of the naval, military and air forces of Canada;
- (c) prescribe administrative practices with respect to contracts and agreements for the execution of any public work or for the acquisition of lands, buildings, equipment, stores, materials and supplies, by purchase or otherwise, for the use of the public service of Canada;
- (d) provide for the utilization, control and disposal of equipment, materials and supplies; and
- (e) prescribe administrative practices with respect to the making of financial commitments, the taking of security for the performance of contracts and agreements, and the recording and paying of accounts.

Amendment,
extension or
revocation.

(2) All orders and regulations of the Governor in Council made hereunder shall have the force of law and may be varied, extended or revoked by any subsequent order or regulation; but if any order or regulation is varied, extended

or revoked, neither the previous operation thereof nor anything duly done thereunder shall be affected thereby, nor shall any right, privilege, obligation or liability acquired, accrued, accruing or incurred thereunder be affected by any such variation, extension or revocation.

5. Upon the Treasury Board making an allotment of any part of the one hundred and thirty-five million dollars granted by this Act to provide for the cost of any service, the Minister of Finance shall cause an accounting record to be maintained in a form that will disclose the financial commitments entered into and the expenditure made as a consequence of the allotment being provided for the service concerned.

Accounting
record of
commit-
ments.

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King's Most Excellent Majesty

6 GEORGE VI.

CHAP. 8.

An Act for granting to His Majesty aid for the purpose of financing United Kingdom war requirements in Canada and for National defence and security.

[Assented to 27th March, 1942.]

WHEREAS Canada is at war with the German Reich, Preamble.
Italy, Roumania, Hungary, Finland and Japan; and whereas the United Kingdom of Great Britain and Northern Ireland has been purchasing in Canada large quantities of foodstuffs, raw materials, munitions and war supplies; and whereas the United Kingdom has not had an adequate supply of Canadian currency to make the said purchases and therefore Canada has made large sums of such currency available to the United Kingdom for the said purpose in exchange for sterling balances which in part have been utilized for the purchase of Canadian securities held by persons resident in the United Kingdom and in part are held in banks in the United Kingdom; and whereas it is expedient that part of the said sterling balances be utilized to purchase Canadian securities held in the United Kingdom and that other such balances be converted into an obligation of the Government of the United Kingdom in Canadian currency; and whereas it is necessary for the successful prosecution of the war that further substantial quantities of foodstuffs, raw materials, munitions and war supplies be made available to the United Kingdom and desirable that they be made so available, on terms which will not result in an undue accumulation by Canada either of sterling balances or of indebtedness due from the United Kingdom: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *The War Appropriation* Short title.
(United Kingdom Financing) Act, 1942.

Definitions,
"C.N.R.
securities."

2. In this Act, unless the context otherwise requires,—

(a) "Canadian National Railways Securities" means stocks, securities or obligations of, or guaranteed either as to interest, or as to principal and interest, or as to dividends by,

(i) the Canadian National Railway Company,

(ii) any company, either in or outside Canada, mentioned or referred to in the Schedule to the *Canadian National Railways Act* or in the Schedule to chapter thirteen of the statutes of Canada, 1920; or

(iii) any company, either in or outside Canada, formed by the consolidation or amalgamation of any two or more of such companies; or

(iv) any company, declared by the Governor in Council to be comprised in the Canadian National Railways pursuant to paragraph (e) of section two of the *Canadian National Railways Act*, or

(v) any railway company, either in or outside Canada, which has leased its railway lines to any of the companies referred to in this paragraph;

R.S., c. 172.
1920, c. 13.

R.S., c. 172.

"Dominion
of Canada
securities."

(b) "Dominion of Canada securities" means stocks, securities, or obligations of, or guaranteed either as to interest or as to principal and interest, by the Dominion of Canada;

"Foreign
Exchange
Control
Board."

(c) "Foreign Exchange Control Board" means the Foreign Exchange Control Board established by Order in Council, P.C. 2716 of the 15th of September, 1939, and continued by the Foreign Exchange Control Order, Order in Council P.C. 7378 of the 13th of December, 1940, as amended;

"Minister."

(d) "Minister" means the Minister of Finance;

"Sterling
balances."

(e) "sterling balances" means deposits in pounds sterling in banks in the United Kingdom;

"United
Kingdom."

(f) "United Kingdom" means the United Kingdom of Great Britain and Northern Ireland.

Minister
may pay
for the
account of
the Govern-
ment of
the U.K.
\$1,000,000,000.

3. (1) The Minister may, subject to regulations to be made by the Governor in Council with reference thereto, pay out of the Consolidated Revenue Fund to the Bank of Canada for the account of the Government of the United Kingdom a sum or sums of money not exceeding in the aggregate one thousand million dollars (\$1,000,000,000), to enable it to purchase in Canada aircraft, tanks, mechanical transport vehicles, guns, ammunition and other munitions of war, foodstuffs, raw materials, and other commodities and supplies essential to the conduct of the war and the maintenance of the people of the United Kingdom, and to defray other expenses incurred in Canada arising out of the war.

When
payments
or advances
may be made.

(2) Payments or advances may be made under subsection one of this section from time to time upon the Minister being

satisfied that the amount thereof is necessary to make the said purchases and defray the said expenses.

(3) The Minister may acquire from the Foreign Exchange Control Board all sterling balances held by the said Board at the date of the commencement of this Act which are not required for the purposes of sections four and five of this Act and for the current operations of the said Board, and may pay for the sterling balances so acquired out of the moneys appropriated by subsection one of this section, and may transfer the sterling balances so acquired to the Government of the United Kingdom, and the amount which may be paid to the Bank of Canada for the account of the Government of the United Kingdom under subsection one of this section shall be reduced by the amount paid as aforesaid for the sterling balances so transferred.

Acquisition
of sterling
balances.

(4) For the purposes of subsection three of this section, the amount of sterling balances required for the current operations of the Foreign Exchange Control Board shall be determined by the said Board with the approval of the Minister.

Determina-
tion of
amount of
sterling
balances.

4. (1) The Minister may acquire from the Foreign Exchange Control Board sterling balances equivalent, at the rate of four dollars and forty-five cents to the pound sterling, to seven hundred million dollars (\$700,000,000) and pay therefor out of unappropriated moneys forming part of the Consolidated Revenue Fund.

Rate of
acquisition
of sterling
balances.

(2) In exchange for an obligation of the Government of the United Kingdom to pay seven hundred million dollars (\$700,000,000), in such form and subject to such terms and conditions as the Governor in Council may approve, the Minister may transfer to the Government of the United Kingdom the sterling balances acquired under subsection one of this section: Provided that no interest shall be payable under such obligation in respect of any period prior to the termination of the war.

Transfer of
sterling
balances.

Proviso.

(3) The Governor in Council may fix a date which shall be deemed to be the termination of the war for the purposes of this section.

Termination
of the war.

5. (1) The Minister, subject to such terms and conditions as the Governor in Council approves, may purchase Dominion of Canada securities or Canadian National Railways securities now or hereafter held by the Government of the United Kingdom, and may pay for the same out of any unappropriated moneys forming part of the Consolidated Revenue Fund: Provided that the sterling balances required to make such payments shall be acquired from the Foreign Exchange Control Board at the exchange rate of four dollars and forty-five cents to the pound sterling.

Purchase
of securities.

Proviso.

Temporary
loans to
C.N.R.
company.

(2) The Minister may, subject to terms and conditions to be determined by the Governor in Council, make temporary loans to the Canadian National Railway Company out of any unappropriated moneys forming part of the Consolidated Revenue Fund to enable that Company to purchase, from the Government of Canada, Canadian National Railways securities purchased under subsection one of this section.

Issue of
notes, etc.,
as security.

(3) The Canadian National Railway Company may issue such notes, obligations, bonds, debentures and other securities, as the Governor in Council may require as security for any loan under subsection two of this section.

Terms of
notes, etc.

(4) The Canadian National Railway Company may, from time to time, issue notes, obligations, bonds, debentures and other securities, on such terms as the Governor in Council may approve, to secure moneys to repay loans made under subsection two of this section.

Guarantee.

(5) The Governor in Council may authorize the guarantee of the principal and interest, and sinking funds (if any), of securities to be issued by the Canadian National Railway Company under subsections three and four of this section.

Regulations
for cancelling,
etc.,
securities.

(6) The Governor in Council may make regulations for cancelling and withdrawing from circulation or for reselling any of the Dominion of Canada securities or Canadian National Railways securities purchased under subsection one of this section.

Loan
authorized.

1931, c. 27.

6. (1) The Governor in Council may, in addition to the sums now remaining unborrowed and negotiable of the loans authorized by Parliament, by any Act heretofore passed, raise by way of loan, under the provisions of *The Consolidated Revenue and Audit Act, 1931*, by the issue and sale or pledge of securities of Canada in such form, for such separate sums, at such rate of interest and upon such other terms and conditions as the Governor in Council may approve, such sum or sums of money, not exceeding in the whole the sum of one thousand million dollars (\$1,000,000,000), as may be required for the purposes of this Act.

Charge upon
Consolidated
Revenue
Fund.

(2) The principal raised by way of loan under this Act and the interest thereon shall be a charge upon and payable out of the Consolidated Revenue Fund.

6 GEORGE VI.

CHAP. 9.

An Act for granting to His Majesty aid for National
Defence and Security.

[Assented to 27th March, 1942.]

HIS Majesty, by and with the advice and consent of the
Senate and House of Commons of Canada, enacts as
follows:—

1. This Act may be cited as *The War Appropriation Act*, Short title.
No. 1, 1942.

2. From and out of the Consolidated Revenue Fund, there may be paid a sum not exceeding five hundred million dollars subject to allotment by Treasury Board, towards defraying any expenses or making any advances or loans that may be incurred or granted by or under the authority of the Governor in Council during the year ending the thirty-first day of March, 1943, for the purposes and subject to the terms, conditions and limitations set out in the Resolution to provide that sums not exceeding two billion dollars (\$2,000,000,000) be granted to His Majesty, which Resolution was referred to the Committee of the Whole House on the seventeenth day of March, 1942, and being one-fourth of the said amount of two billion dollars (\$2,000,000,000).

\$500,000,000
granted
for 1942-43.

Ottawa: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty

6 GEORGE VI.

CHAP. 10.

An Act respecting Wheat Acreage Reduction.

[Assented to 27th March, 1942.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *The Wheat Acreage Reduction Act, 1942*. Short title

INTERPRETATION.

2. In this Act unless the context otherwise requires, Definitions.
- (a) "area" means the provinces of Manitoba, Saskatchewan and Alberta, and the Peace River and Creston districts in the province of British Columbia; "Area".
 - (b) "basic acreage" means, with respect to coarse grains or grass, the acreage as of the first day of July in any year; "Basic acreage".
 - (c) "coarse grains" means barley, oats, flax, corn and peas; "Coarse grains".
 - (d) "farm" means the total land being operated as a unit; "Farm".
 - (e) "farmer" means an owner operator, or tenant operator of a farm; "Farmer".
 - (f) "grass" means all grasses, clover, alfalfa and millet; "Grass".
 - (g) "landlord" means an owner of a farm operated by another person and includes a mortgagee or unpaid vendor who by contract or by law has a right to or a lien on or ownership in a part of the crop grown on a farm; "Landlord".
 - (h) "land newly broken" means land ploughed for the first time; "Land newly broken".
 - (i) "Minister" means the Minister of Agriculture; "Minister".
 - (j) "summerfallow" means the cultivation or management of fallow land in such a way as to conserve soil moisture or to prevent soil drifting, or both. "Summer-fallow".

WHEAT ACREAGE REDUCTION.

Basic wheat
acreage.

3. (1) For the purposes of this Act, the basic acreage in wheat on any farm in the area shall be the wheat acreage in 1940 plus eighty per centum of any land newly broken in 1940, and where there was no wheat acreage in 1940 the basic acreage in wheat on any farm in the area shall be the wheat acreage in 1939 together with eighty per centum of any land newly broken in 1940: Provided that the basic acreage in wheat on any farm in the area shall not exceed eighty per centum of the total cultivated acreage of the farm in the year 1939 or 1940, as the case may be.

Proviso.

Idem.

(2) The basic acreages in summerfallow, coarse grains or grass on any farm in the area shall be the acreage in summerfallow, coarse grains or grass, respectively, in 1940: Provided that where, under the terms of subsection one hereof, the basic acreage in wheat is the wheat acreage in 1939, the basic acreages in summerfallow, coarse grains or grass, shall be the 1939 acreages, respectively.

Proviso.

Idem.

(3) Where no land was newly broken prior to 1940, the basic wheat acreage on any farm in the area shall be eighty per centum of the number of acres broken in 1940.

Acreage
reduction.

(4) The wheat acreage reduction on any farm in the area is the number of acres by which the wheat acreage in 1942 is less than the basic wheat acreage.

Acreage
computation.

(5) When computing acreages on any farm, a fraction of less than one-half an acre shall be dropped and a fraction of one-half or more of an acre shall be taken as one acre.

PAYMENTS ON REDUCTIONS.

Payments
on acreage
reductions.

4. (1) The Minister may, on or after the first day of July, 1942, to the extent of any wheat acreage reduction on any farm in the area, pay

(a) the sum of two dollars for each acre in summerfallow in 1942 in excess of the basic acreage in summerfallow;

(b) the sum of two dollars for each acre sown to coarse grains or to coarse grains and grass in 1942 before the first day of July in excess of the basic acreages in coarse grains or in coarse grains and grass;

(c) the sum of two dollars for each acre sown to rye or grass or both in 1942, in excess of the basic acreage in rye or grass or both;

(d) an additional sum of two dollars for each acre sown to grass or rye or both in 1942, and still in grass or rye or both on the first day of July, 1943: Provided that such acreage in grass in 1943 is additional to the basic acreage in grass.

Proviso.

R.S.c. 147.
Payments to
Senators or
members
not to
disqualify.

(2) Notwithstanding any provision of the *Senate and House of Commons Act*, or of any other Act of the Parliament of Canada, payments under this Act or any previous Order

of the Governor in Council, relating to the payment of wheat acreage bonus, may be made to a Member of the Senate or of the House of Commons of Canada, with respect to wheat acreage reduction subsequent to 1940, and no payment as aforesaid or payments heretofore made under any Order as aforesaid shall render any such Member liable to any penalty or disqualification, or vacate the seat of any Member of the House of Commons of Canada, or render such Member ineligible to sit or vote in the said House, and no person applying for or receiving any such payment shall thereby be disqualified as a candidate at any Dominion election.

(3) Notwithstanding any law relating to bankruptcy or insolvency moneys payable under this Act shall be deemed not to be property or assets of the bankrupt or insolvent person for the purposes of the said laws and shall not be subject to garnishment or attachment, nor be assignable either at law or in equity.

Moneys payable not subject to garnishment, etc.
Not attachable.

APPLICATIONS.

5. (1) A farmer who did not apply for a wheat acreage reduction payment in 1941 shall, to be eligible for any payment under this Act, make application not later than the thirty-first day of May, 1942, to the secretary of the municipality in which he resides or, in the case of unorganized areas, to the provincial government, on a form to be distributed by the secretary of the Municipality or the provincial government, as the case may be.

Farmer who did not apply for payment in 1941 may apply not later than May 31, 1942.

(2) A farmer to be eligible for a payment under this Act shall, on fulfilment of one or more of the provisions of section four hereof, submit a sworn statement or statements of claim for payment.

Sworn statement of claim by farmer.

6. A landlord to be eligible for any payment under this Act shall make application not later than the thirtieth day of June, 1942, to the secretary of the municipality in which his land is located or, in the case of unorganized areas, to the provincial government.

Landlord's application.

LANDLORD'S ENTITLEMENT.

7. (1) A landlord shall be entitled to such proportion of any moneys paid under this Act as is hereinafter set out:—

Landlord's entitlement.

- (a) where a landlord is entitled to a share of one-third or more of the crop returns on the whole of the farm, one-third of the amount so paid;
- (b) where a landlord is entitled to a share of one-third or more of the crop returns of a part only of a farm, one-third of such part of the payment as bears to the

total payment the same ratio as the cultivated acreage on the part of the farm in which he is interested bears to the cultivated acreage of the farm;

(c) where a landlord is entitled to a share of less than one-third of the crop returns on the whole or any part or parts of a farm, a proportionate share of the payment calculated in the manner set out in paragraphs (a) and (b) hereof.

Dispute
between
landlord
and tenant.

(2) In the event of any dispute between a landlord and a farmer with regard to their respective interest in any payment, the Minister may, in his discretion, order a division of the payment, and payment shall be made in accordance with such order.

Withholding
payment on
farm operated
by hired
labour for
merely under
lease.

8. Any payment under this Act may be withheld with respect to any farm which was operated by a tenant in 1940 and is operated by hired labour in 1942 unless the lease in respect thereto was cancelled by written notice served prior to the twelfth day of March, 1941, or by written agreement between the landlord and tenant after the twelfth day of March, 1941.

INELIGIBLE LANDS.

Lands not
eligible.

9. No payment shall be made with respect to reduction in wheat acreage on the following lands:

- (a) farm lands operated as experimental farms;
- (b) farm lands declared sub-marginal under the provisions of a provincial statute and not occupied in 1941;
- (c) farm lands operated by provincial governments, government institutions or universities.

REGULATIONS.

Regulations.

10. The Minister may, with the approval of the Governor in Council, make such regulations as may be deemed necessary for the efficient enforcement and administration of this Act.

OFFENCES AND PENALTIES.

Offences and
penalties.

11. (1) Every person shall be guilty of an offence under this Act and liable on summary conviction to a fine not exceeding five hundred dollars who,

- (a) wilfully submits false information or knowingly makes a false return with respect to any information or return required under this Act or regulations thereunder;

(b) falsely claims to be entitled to any payment under this Act.

(2) No payment shall be made to any farmer who wilfully submits any false information to the Minister or knowingly makes any false return. Payment withheld.

COUNTRY ELEVATOR OPERATOR.

12. The Minister may require the operator of any country elevator to make available to him or his authorized representative all or any information which such operator has with respect to the farming operations of any person or persons in any year. Country elevator operator to give information required.

OFFICERS AND EMPLOYEES.

13. The Minister may, with the approval of the Governor in Council, appoint such administrative and technical officers and employees as he may deem necessary for the purposes of this Act and at such remuneration as may be likewise approved. Officers and employees.

14. The Minister may appoint such temporary, field, clerical or other assistance as may be required, at rates of pay to be approved by the Governor in Council. Temporary assistance.

15. The Minister may pay, out of moneys appropriated by Parliament, all administrative including travelling and other expenses incurred under this Act. Payment of expenses.

6 GEORGE VI.

CHAP. 11.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1943.

[Assented to 28th May, 1942.]

MOST GRACIOUS SOVEREIGN,

WHEREAS it appears by messages from His Excellency Preamble.
the Right Honourable the Earl of Athlone, etc., etc., Governor General of Canada, and the estimates accompanying the said messages that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the thirty-first day of March, one thousand nine hundred and forty-three, and for other purposes connected with the public service: May it therefore please Your Majesty, that it may be enacted and be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:—

1. This Act may be cited as *The Appropriation Act, No. 3*, Short title. 1942.

2. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole nineteen million, four hundred and one thousand, five hundred and eighty-six dollars and twenty cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-two, to the thirty-first day of March, one thousand nine hundred and forty-three, not otherwise provided for, and being one-twelfth of the amount of each of the several items to be voted, set forth in the Main Estimates for the fiscal year ending the thirty-first day of March, one thousand nine hundred and forty-three, as laid before the House of Commons at the present session of Parliament.

\$19,401,586.20
granted for
1942-43.

Additional
interim
vote of
\$550,655.91
granted for
1942-43 on
certain items.

3. From and out of the Consolidated Revenue Fund there may be paid and applied, in addition to the amount granted therefor in the preceding section, a sum not exceeding in the whole five hundred and fifty thousand, six hundred and fifty-five dollars and ninety-one cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-two, to the thirty-first day of March, one thousand nine hundred and forty-three, not otherwise provided for, and being one-twelfth of the amount of each of the several items to be voted set forth in the Schedule to this Act.

Account
to be
rendered
in detail.

4. A detailed account of the sums expended under the authority of this Act shall be laid before the House of Commons of Canada during the first fifteen days of the then next session of Parliament.

SCHEDULE

Based on the Main Estimates, 1942-43. The amount hereby granted is \$550,655.91, being one-twelfth of the amount of each item in the said Estimates as contained in this Schedule.

Sums granted to His Majesty by this Act for the financial year ending 31st March, 1943, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	AGRICULTURE		
31	To provide for Wheat Acreage Reduction payments; for administration expenses in connection therewith, and for temporary appointments that may be required notwithstanding anything contained in the Civil Service Act.....	5,225,000 00	
	FISHERIES		
80	To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission under Treaty between Canada and the United States for the protection, preservation and extension of the Sockeye Salmon Fisheries of the Fraser River System.....	40,000 00	
	LEGISLATION		
	HOUSE OF COMMONS		
116	General Administration—Estimates of the Clerk.....	494,895 00	
117	Estimates of the Sergeant-at-Arms.....	292,976 00	
	MINES AND RESOURCES		
	Bureau of Geology and Topography—		
128	Geological Surveys.....	274,500 00	
129	Topographical Surveys, including expenses of the Geographical Board of Canada.....	188,500 00	
	PUBLIC WORKS		
	<i>Ontario</i>		
300	Burlington Channel—Re-dredging.....	67,800 00	
	Toronto—Western Entrance—Re-dredging.....	24,200 00	
	Total		*6,607,871 00

*Net total, \$550,655.91.

OTTAWA: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty.

6 GEORGE VI.

CHAP. 12.

An Act respecting the appointment of Auditors for National Railways.

[Assented to 28th May, 1942.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1932-33, c. 33;
1934, c. 3;
1935, c. 1;
1936, c. 21;
1937, c. 3;
1938, c. 3;
1939, c. 2;
1940, c. 4;
1940-41, c. 13.

1. Notwithstanding the provisions of section thirteen of *The Canadian National-Canadian Pacific Act, 1933*, chapter thirty-three of the statutes of 1932-33, as enacted by section three of chapter twenty-five of the statutes of 1936, respecting the appointment of auditors by joint resolution of the Senate and House of Commons, George A. Touche and Company, of the cities of Toronto and Montreal, chartered accountants, are appointed as independent auditors for the year 1942, to make a continuous audit under the provisions of the said section, of the accounts of National Railways as defined in the said Act.

Appointment
of auditors.

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King's Most Excellent Majesty

6 GEORGE VI.

CHAP. 13.

An Act to authorize the Governor in Council to enter into agreements with the Governments of the Provinces of Canada respecting the vacation by the provinces of the personal income and corporation tax fields for the duration of the war.

[Assented to 28th May, 1942.]

WHEREAS the Dominion and the provinces and certain municipalities have been levying taxes upon incomes and upon corporations, and it is expedient during the continuation of the present war and for a certain re-adjustment period thereafter that the Dominion only should levy such taxes: Therefore, His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:— Preamble.

1. This Act may be cited as *The Dominion-Provincial Taxation Agreement Act, 1942.* Short title.

2. The Minister of Finance, with the approval of the Governor in Council, may enter into an agreement with the government of any of the provinces of Canada to provide, in accordance with and subject to such terms and conditions as may be set out therein, that the province and its municipalities shall cease to levy personal income and corporation taxes as defined in such agreement and subject to such exceptions as may be set out in such agreement, for the duration of the war and for a certain re-adjustment period thereafter, and to provide for the payment of compensation by the Dominion to the province therefor. Agreements with the provinces.

3. The annual amount of such compensation shall be, Annual amount compensation.
(a) in the case of the provinces of British Columbia, Alberta, Manitoba, Ontario and Quebec, respectively as follows:

British Columbia.....\$12,048,367.51

Alberta.....4,080,860.64

Manitoba.....	5,054,740.92
Ontario.....	28,964,039.54
Quebec.....	20,586,074.56

being an amount in each case calculated as equivalent to the total revenue obtained by the said provinces from personal income and corporation taxes during the fiscal year of each of said provinces and of municipalities therein ending nearest to the thirty-first day of December, 1940, which by the terms of the agreement will cease to be levied; and

(b) in the case of the provinces of Nova Scotia, New Brunswick, Prince Edward Island and Saskatchewan, respectively as follows:

Nova Scotia.....	\$ 2,585,308.72
New Brunswick.....	3,278,574.15
Prince Edward Island.....	264,769.94
Saskatchewan.....	4,330,471.29

being an amount in each case calculated as equivalent to the net debt service paid by the province during its fiscal year ending nearest to December 31, 1940 (not including contributions to sinking funds) less the revenues obtained by the province from succession duties during the said fiscal year:

Proviso. Provided that any arrears of personal income and corporation taxes collected by a province after the close of its said fiscal year may, in accordance with and subject to such terms and conditions as may be set out in the agreement, be deducted from the annual amount payable to the province and shall be paid to the province after the termination of the agreement.

Additional
subsidies.

4. The agreement may also provide that in the case of the Provinces of Nova Scotia, New Brunswick, Prince Edward Island, Manitoba and Saskatchewan, the Dominion shall pay by way of additional subsidy during each year of the term of the agreement the respective amounts hereinafter set forth:

Nova Scotia.....	\$ 325,769.31
New Brunswick.....	371,493.30
Prince Edward Island.....	437,174.02
Manitoba.....	600,000.00
Saskatchewan.....	1,500,000.00

Compensation for
loss of
revenue
re tax on
sale of
gasoline.

5. The agreement may also provide, in accordance with and subject to such terms and conditions as may be set out therein, that the Dominion shall pay with respect to each year of the term of the agreement to the province the amount by which the net receipts during the said year from the tax imposed by the province on the sale of gasoline are less in each case than the following amounts:

Nova Scotia.....	\$ 2,853,363.82
New Brunswick.....	2,101,072.01
Prince Edward Island.....	307,901.72
Quebec.....	11,803,248.13
Ontario.....	26,608,290.59
Manitoba.....	2,678,148.64
Saskatchewan.....	3,397,279.42
Alberta.....	3,221,975.68
British Columbia.....	3,763,625.95

being an amount in each case calculated as equivalent to the net receipts of the province from the tax imposed by the province on the sale of gasoline during the fiscal year of the province ending nearest to December 31, 1940.

6. The amounts payable to any province pursuant to an agreement made under the provisions of this Act or under any agreement heretofore made within the terms hereof shall be a charge upon the Consolidated Revenue Fund of Canada and payable out of any unappropriated moneys forming part thereof and shall be paid at such times and in such manner as may be set out in the agreement.

Charge
upon
Consolidated
Revenue
Fund.

7. This Act shall be deemed to have come into force on the fifteenth day of March, 1942.

Coming into
force.

6 GEORGE VI.

CHAP. 14.

An Act to provide for the payment of additional subsidies to the Maritime Provinces.

[Assented to 28th May, 1942.]

WHEREAS by Order in Council, P.C. 505, of the 7th day of April, 1926, a commission composed of Sir Andrew Rae Duncan, Kt., His Honour W. B. Wallace, judge of the County Court, district No. 1, in the province of Nova Scotia, and professor Cyrus MacMillan of McGill University, (hereinafter referred to as the "Duncan Commission"), was constituted under Part I of the *Inquiries Act*, to inquire into and report upon certain representations which had been made by the governments of the Maritime Provinces; and whereas the said Commission made certain recommendations with regard to the readjustment of the financial arrangements between the Government of the Dominion and the Governments of the provinces; and whereas following the report of the said Commission the Governments of the Maritime Provinces represented to the Dominion Government that a commission be set up to take under consideration and deal with the recommendations of the Duncan Commission that there be a revision of the financial arrangements between the Dominion Government and the Maritime Provinces; and whereas by Order in Council, P.C. 2231, of the 14th day of September, 1934, a commission composed of the Right Honourable Sir Thomas White, K.C.M.G., P.C., the Honourable John Alexander Mathieson, Chief Justice of the Supreme Court of Prince Edward Island, and Edward Nesbitt, Esquire, (hereinafter referred to as the "White Commission") was constituted under Part I of the *Inquiries Act* to take into consideration and deal with the recommendations of the Duncan Commission that there be a revision of the financial arrangements between the Dominion Government and the Maritime Provinces; and whereas the said White Commission recommended the payment of special additional subsidies to the Maritime Provinces as a final equitable settle-

Preamble.

R.S., c. 99.

R.S., c. 99.

ment of the claims brought before it; and whereas the Governments of the Maritime Provinces have requested that an Act of Parliament be passed to implement the recommendations of the said White Commission: Therefore, His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Short title.

1. This Act may be cited as *The Maritime Provinces Additional Subsidies Act, 1942*.

Additional annual subsidies.

2. The following additional annual subsidies shall be paid half-yearly in advance:

To Nova Scotia.....	\$ 1,300,000
To New Brunswick.....	900,000
To Prince Edward Island.....	275,000

Charge on Consolidated Revenue Fund.

Proviso.

1942, c. 13.

Payable after termination of agreements.

out of any unappropriated moneys forming part of the Consolidated Revenue Fund of Canada and be a charge thereon: Provided the said subsidies shall not be payable to any such province while an agreement under the provisions of *The Dominion-Provincial Taxation Agreement Act, 1942*, remains in force with respect to such province.

Ottawa: Printed by EDMOND CLOUTIER, Law Printer to the King's Most Excellent Majesty

6 GEORGE VI.

CHAP. 15.

An Act to authorize an Agreement between His Majesty
the King and the Corporation of the City of Ottawa.

[Assented to 28th May, 1942.]

HIS Majesty, by and with the advice and consent of the
Senate and House of Commons of Canada, enacts as
follows:—

1920, c. 15;
1924, c. 59;
1925, c. 21;
1931, c. 43;
1932, c. 11;
1932-33, c. 17;
1934, c. 7;
1935, c. 7;
1936, c. 14;
1937, c. 37;
1938, c. 10;
1939, c. 5;
1940, c. 14;
1940-41, c. 7.

1. The Minister of Public Works may on behalf of His Majesty the King enter into an Agreement with the Corporation of the City of Ottawa, hereinafter called "the Corporation", extending for a period of one year from the first day of July, 1941, the provisions of the existing Agreement between His Majesty the King and the Corporation, dated the thirtieth day of March, 1920, which last mentioned Agreement, as amended, was extended to the first day of July, 1941, under the authority of chapter seven of the statutes of 1940-41.

Agreement
with
City of
Ottawa
extended for
one year.

Ottawa: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty

6 GEORGE VI.

CHAP. 16.

An Act to repeal the Petroleum and Naphtha Inspection Act.

[Assented to 28th May, 1942.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

R.S., c. 159;
1932, c. 22.

1. The *Petroleum and Naphtha Inspection Act*, chapter one hundred and fifty-nine of the Revised Statutes of Canada, 1927, is repealed. Act repealed.

Ottawa: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty

6 GEORGE VI.

CHAP. 17.

An Act respecting The Toronto Harbour Commissioners.

[Assented to 28th May, 1942.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *The Toronto Harbour Commissioners' Act, 1942.* Short title.

2. It is hereby declared that the Corporation, The Toronto Harbour Commissioners, has now and always has had power to renew or refund from time to time any debentures heretofore or hereafter issued by it, including debentures issued to renew or refund original or renewal or refunding debentures, and from time to time to borrow money and to issue debentures for such purposes or any of them. Declaratory powers re debentures and borrowing.

Ottawa: Printed by EDMOND CLOUTIER, Law Printer to the King's Most Excellent Majesty

6 GEORGE VI.

CHAP. 18.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1943.

[Assented to 12th June, 1942.]

MOST GRACIOUS SOVEREIGN,

WHEREAS it appears by messages from His Excellency Preamble.
the Right Honourable the Earl of Athlone, etc., etc., Governor General of Canada, and the estimates accompanying the said messages that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the thirty-first day of March, one thousand nine hundred and forty-three, and for other purposes connected with the public service: May it therefore please Your Majesty, that it may be enacted and be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:—

1. This Act may be cited as *The Appropriation Act, No. 4*, Short title.
1942.

2. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole nineteen million, four hundred and one thousand, five hundred and eighty-six dollars and twenty cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-two, to the thirty-first day of March, one thousand nine hundred and forty-three, not otherwise provided for, and being one-twelfth of the amount of each of the several items to be voted, set forth in the Main Estimates for the fiscal year ending the thirty-first day of March, one thousand nine hundred and forty-three, as laid before the House of Commons at the present session of Parliament.

\$19,401,586.20
granted for
1942-43.

Additional
interim
vote of
\$550,655.91
granted for
1942-43 on
certain items.

3. From and out of the Consolidated Revenue Fund there may be paid and applied, in addition to the amount granted therefor in the preceding section, a sum not exceeding in the whole five hundred and fifty thousand, six hundred and fifty-five dollars and ninety-one cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-two, to the thirty-first day of March, one thousand nine hundred and forty-three, not otherwise provided for, and being one-twelfth of the amount of each of the several items to be voted set forth in the Schedule to this Act.

Account
to be
rendered
in detail.

4. A detailed account of the sums expended under the authority of this Act shall be laid before the House of Commons of Canada during the first fifteen days of the then next session of Parliament.

SCHEDULE

Based on the Main Estimates, 1942-43. The amount hereby granted is \$550,655.91, being one-twelfth of the amount of each item in the said Estimates as contained in this Schedule.

Sums granted to His Majesty by this Act for the financial year ending 31st March, 1943, and the purposes for which they are granted.

No. of Vote	Service	Amount		Total	
		\$	cts.	\$	cts.
	AGRICULTURE				
31	To provide for Wheat Acreage Reduction payments; for administration expenses in connection therewith, and for temporary appointments that may be required notwithstanding anything contained in the Civil Service Act.....	5,225,000	00		
	FISHERIES				
80	To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission under Treaty between Canada and the United States for the protection, preservation and extension of the Sockeye Salmon Fisheries of the Fraser River System.....	40,000	00		
	LEGISLATION				
	HOUSE OF COMMONS				
116	General Administration—Estimates of the Clerk.....	494,895	00		
117	Estimates of the Sergeant-at-Arms.....	292,976	00		
	MINES AND RESOURCES				
	Bureau of Geology and Topography—				
128	Geological Surveys.....	274,500	00		
129	Topographical Surveys, including expenses of the Geographic Board of Canada.....	188,500	00		
	PUBLIC WORKS				
	<i>Ontario</i>				
300	Burlington Channel—Re-dredging.....	67,800	00		
	Toronto—Western Entrance—Re-dredging.....	24,200	00		
	Total.....			*6,607,871	00

*Net total, \$550,655.91.

Ottawa: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty

6 GEORGE VI.

CHAP. 19.

An Act to amend the Canada Evidence Act.

[Assented to 12th June, 1942.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

R.S., c. 59,
1931, c. 5;
1938, c. 4;
1940, c. 5

1. The *Canada Evidence Act*, chapter fifty-nine of the Revised Statutes of Canada, 1927, is amended by adding thereto, immediately after section twenty-nine, the following as section twenty-nine A:

“29A. (1) In this section

Definitions.

(a) ‘corporation’ means the Bank of Canada, every bank to which *The Bank Act* applies or to which the *Quebec Savings Banks Act* applies, and each and every of the following carrying on business in Canada, namely, every railway, express, telegraph and telephone company (except a street railway and tramway company), insurance company or society, trust company and loan company (except a company subject to the provisions of Part II of *The Small Loans Act*, 1939);

‘corporation’.
1934, c. 24.
R.S., c. 14.

(b) ‘government’ means the government of Canada or of any province of Canada and includes any department, commission, board or branch of any such government;

‘government’.

(c) ‘photographic film’ includes any photographic plate, microphotographic film and photostatic negative.

‘photo-graphic film’.

(2) A print, whether enlarged or not, from any photographic film of,

Conditions under which print from photographic film admissible in evidence.

(a) an entry in any book or record kept by any government or corporation and destroyed, lost, or delivered to a customer after such film was taken;

(b) any bill of exchange, promissory note, cheque, receipt, instrument or document held by any government or corporation and destroyed, lost, or delivered to a customer after such film was taken;

(c) any record, document, plan, book or paper belonging to or deposited with any government or corporation; shall be admissible in evidence in all cases in which and for all purposes for which the object photographed would have been received upon proof that

(i) while such book, record, bill of exchange, promissory note, cheque, receipt, instrument or document, plan, book or paper was in the custody or control of the government or corporation, the photographic film was taken thereof in order to keep a permanent record thereof; and

(ii) the object photographed was subsequently destroyed by or in the presence of one or more of the employees of the government or corporation, or was lost or was delivered to a customer.

Proof of
compliance
with
conditions.

(3) Proof of compliance with the conditions prescribed by this section may be given by any one or more of the employees of the government or corporation, having knowledge of the taking of the photographic film, of such destruction, loss, or delivery to a customer, or of the making of the print, as the case may be, either orally or by affidavit sworn in any part of Canada before any notary public.

Proof by
notarial
copy.

(4) Unless the court otherwise orders, a notarial copy of any such affidavit shall be admissible in evidence in lieu of the original affidavit."

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King's Most Excellent Majesty

6 GEORGE VI.

CHAP. 20.

An Act to authorize the raising, by way of loan, of certain sums of money for the Public Service.

[Assented to 12th June, 1942.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *The Loan Act, 1942*.

Short title.

2. The Governor in Council may, in addition to the sums now remaining unborrowed and negotiable of the loans authorized by Parliament by any Act heretofore passed, raise by way of loan, under the provisions of *The Consolidated Revenue and Audit Act, 1931*, by the issue and sale or pledge of securities of Canada, in such form, for such separate sums, at such rate of interest and upon such other terms and conditions as the Governor in Council may approve, such sum or sums of money as may be required, not to exceed in the whole the sum of seven hundred and fifty million dollars, for paying or redeeming the whole or any portion of loans or obligations of Canada, and also for purchasing and withdrawing from circulation from time to time unmatured securities of Canada and for public works and general purposes.

Loan authorized.

1931, c. 27.

3. The principal raised by way of loan under this Act and the interest thereon shall be a charge upon and payable out of the Consolidated Revenue Fund.

Charge upon Consolidated Revenue Fund.

4. The Governor in Council may from time to time grant such authority and make such orders or regulations as may be deemed necessary or desirable to give effect to the purposes of this Act.

Orders and regulations.

6 GEORGE VI.

CHAP. 21.

An Act for granting to His Majesty aid for National
Defence and Security.

[Assented to 12th June, 1942.]

WHEREAS Canada is at war with the German Reich, Italy, Roumania, Hungary, Finland and Japan; and whereas it is necessary that measures be taken for the common defence and security and to this end it is expedient that aid as hereinafter provided be rendered to His Majesty: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Preamble.

1. This Act may be cited as *The War Appropriation Act, No. 2, 1942.* Short title.

2. From and out of the Consolidated Revenue Fund there may be paid and applied, beyond the ordinary grants of Parliament, a sum not exceeding two billion dollars (\$2,000,000,000), less the amount provided for in *The War Appropriation Act, No. 1, 1942*, subject to allotment by Treasury Board, towards defraying any expenses or making any advances or loans that may be incurred or granted by or under the authority of the Governor in Council during the year ending the thirty-first day of March, 1943, for:—

Appropriation.
\$2,000,000,000
less
\$500,000,000
voted under
1942, c. 9.

- (a) the security, defence, peace, order and welfare of Canada;
- (b) the conduct of naval, military and air operations in or beyond Canada;
- (c) promoting the continuance of trade, industry and business communications, whether by means of insurance or indemnity against war risk or in any other manner whatsoever; and
- (d) the carrying out of any measure deemed necessary or advisable by the Governor in Council in consequence of the existence of a state of war,

and any moneys received as a refund or repayment of any advance, loan or expenditure made under the authority of

Refunds or
repayments.

1939 (2nd
Sess.), c. 9.
1940, c. 3.
1940-41, c. 11.
1942, c. 9.

The War Appropriation Act, 1939, The War Appropriation Act, 1940, The War Appropriation Act, 1941, The War Appropriation Act, No. 1, 1942, or this Act may, with the approval of the Governor in Council be re-expended, advanced or loaned for the purposes of this Act.

Government
may act as
agent.

3. (1) The Government of Canada may act as the agent of the government of any British or foreign country allied with His Majesty for any purpose which, in the opinion of the Governor in Council, will aid directly or indirectly in the prosecution of the war, and any obligations or costs incurred temporarily or assumed by the Government of Canada in the exercise of the powers hereby conferred may be paid out of any unappropriated moneys in the Consolidated Revenue Fund.

Expenditures
required by
Government
wholly-
owned
Company.

(2) Any expenditure required to be made by the Government of Canada under any contract for munitions of war and supplies entered into by the Government of Canada for the purpose of enabling any company wholly owned by the Government of Canada to fulfil its obligations in respect of orders received by such company from the government of any British or foreign country allied with His Majesty may be paid out of any unappropriated moneys in the Consolidated Revenue Fund.

Loans
authorized.

1931, c. 27.

4. (1) The Governor in Council may, in addition to the sums now remaining unborrowed and negotiable of the loans authorized by Parliament, by any Act heretofore passed, raise by way of loan, under the provisions of *The Consolidated Revenue and Audit Act, 1931*, by the issue and sale or pledge of securities of Canada in such form, for such separate sums at such rate of interest and upon such other terms and conditions as the Governor in Council may approve, such sum or sums of money, not exceeding in the whole the sum of two billion dollars (\$2,000,000,000) as may be required for the purposes of this Act and of *The War Appropriation Act, No. 1, 1942*.

1942, c. 9.

Charge on
Consolidated
Revenue
Fund.

(2) The principal raised by way of loan under this Act and the interest thereon shall be a charge upon and payable out of the Consolidated Revenue Fund.

Orders and
regulations.

1942, c. 9.

5. (1) The Governor in Council may make, from time to time, such orders or regulations as may be deemed necessary to give effect to the purposes of this Act and of *The War Appropriation Act, No. 1, 1942*; and for greater certainty, but not so as to restrict the generality of the foregoing terms, the Governor in Council may, by order or regulation:—

(a) make provisions for the appointment of temporary civil officers, clerks and employees and determine their rates of compensation and conditions of employment;

- (b) determine the rates of pay and allowances of officers and men of the naval, military and air forces of Canada;
- (c) prescribe administrative practices with respect to contracts and agreements for the execution of any public work or for the acquisition of lands, buildings, equipment, stores, materials and supplies, by purchase or otherwise, for the use of the public service of Canada;
- (d) provide for the utilization, control and disposal of equipment, materials and supplies; and
- (e) prescribe administrative practices with respect to the making of financial commitments, the taking of security for the performance of contracts and agreements, and the recording and paying of accounts.

(2) All orders and regulations of the Governor in Council made hereunder shall have the force of law and may be varied, extended or revoked by any subsequent order or regulation; but if any order or regulation is varied, extended or revoked, neither the previous operation thereof nor anything duly done thereunder shall be affected thereby, nor shall any right, privilege, obligation or liability acquired, accrued, accruing or incurred thereunder be affected by any such variation, extension or revocation.

Power to vary orders and regulations.

6. Upon the Treasury Board making an allotment of any part of the two billion dollars (\$2,000,000,000) granted by this Act and by *The War Appropriation Act, No. 1, 1942*, to provide for the cost of any service, the Minister of Finance shall cause an accounting record to be maintained in a form that will disclose the financial commitments entered into and the expenditure made as a consequence of the allotment being provided for the service concerned.

Accounting record of commitments.
1942, c. 9.

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King's Most Excellent Majesty

6 GEORGE VI.

CHAP. 22.

An Act to authorize the provision of moneys to meet certain capital expenditures made and capital indebtedness incurred by the Canadian National Railways System during the calendar year 1942, to provide for the refunding of financial obligations and to authorize the guarantee by His Majesty of certain securities to be issued by the Canadian National Railway Company.

1931, 22, cc. 23;
1932, cc. 6,
15, 25, 26;
1932-33, c. 34;
1935, c. 17;
1936, c. 27;
1937, c. 6;
1938, c. 43;
1939, c. 38;
1940, c. 24;
1940-41, c. 12.

[Assented to 1st August, 1942.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *Canadian National Railways Financing and Guarantee Act, 1942*. Short title.

2. Subject to the provisions of this Act and the approval of the Governor in Council, the Canadian National Railway Company (herein called "the National Company") may issue notes, obligations, bonds, debentures or other securities (herein called "securities") bearing such rates of interest and subject to such other terms and conditions as the Governor in Council may approve, to provide the amounts necessary to meet in whole or in part capital expenditures made or capital indebtedness incurred during the calendar year 1942 by or on behalf of any companies or railways comprised in the National Railway System as defined in *The Canadian National Railways Capital Revision Act, 1937*, on any or all of the following accounts, such expenditures or indebtedness being (herein called "authorized expenditures"),—

Power to issue securities for refunding and capital expenditures.

1937, c.22.

- (a) Retirement of maturing capital obligations, miscellaneous maturing or matured notes and other obligations secured and unsecured and payment of sinking funds, not exceeding \$9,795,000;

(b) Additions and betterments including co-ordination and acquisition of real or personal property, not exceeding \$12,565,000 estimated as follows:—

General additions and betterments.....	\$16,210,000	
New equipment purchases....	3,208,000	
Acquisition of securities.....	3,403,000	
		<hr/> \$22,821,000
Less: Available from		
Equipment retirements....	\$ 2,056,000	
Reserves for Depreciation and Debt Discount Amortization....	8,200,000	
		<hr/> 10,256,000
		<hr/> \$12,565,000
		<hr/>

Proviso.

Provided, however, that for such purposes the aggregate principal amount at any one time outstanding of the securities which the National Company is authorized by this section to issue from time to time shall not exceed the sum of \$22,360,000 being the total of the items hereinbefore set out.

Power to issue securities for refunding.

3. Subject to the provisions of this Act and the approval of the Governor in Council, the National Company may issue notes, obligations, bonds, debentures or other securities (herein called "substituted securities") for the purpose of purchasing or refunding any stocks, notes, obligations, bonds, debentures, and other securities (herein called "original securities") of the National Company or of any one or more of the companies or railways comprised in the said National Railway System.

Minister of Finance may make loans for refunding and capital expenditures.

4. The Minister of Finance, with the approval of the Governor in Council, may make temporary loans to the National Company out of the Consolidated Revenue Fund for the purpose of meeting authorized expenditures, or for the purpose of purchasing original securities, bearing such rates of interest and subject to such other terms and conditions as the Governor in Council may determine and secured by securities which the National Company is authorized to issue from time to time under the provisions of section two of this Act or by substituted securities which the National Company is authorized to issue from time to time under the provisions of section three of this Act, upon applications for such loans approved by the Minister of Transport, made from time to time by the National Company to the Minister of Finance: Provided, however, that

Proviso.

the aggregate principal amount at any one time outstanding of the loans which the Minister of Finance is hereby authorized to make from time to time to the National Company shall not exceed the sum of \$22,360,000 for the purposes of section two of this Act, and the principal amount of substituted securities which the National Company is authorized to issue for the purpose of section three of this Act.

5. Should any such temporary loans be made within the limits aforesaid, definitive securities may subsequently be issued and guaranteed under the provisions of this Act to repay such loans or any part thereof.

Issue and guarantee of substituted securities.

6. The National Company may aid and assist, in any manner, any other or others of the said companies and railways, and, without limiting the generality of the foregoing, may for its own requirements and also for the requirements of any other or others of the said companies and railways from time to time:—

Power to aid other companies.

(a) Apply the proceeds of any issue of securities in meeting authorized expenditures on its own account or on account of any other or others of the said companies and railways;

(b) Make advances for the purpose of meeting authorized expenditures to any other or others of the said companies and railways, upon or without any security, at discretion;

(c) Apply the proceeds of the issue of any substituted securities for the purpose of purchasing or refunding any original securities of the National Company or of any one or more of the companies or railways comprised in said National Railway System;

(d) Make advances for the purpose of purchasing or refunding any original securities of any one or more of the companies or railways comprised in said National Railway System upon or without any security at discretion.

7. The Governor in Council may authorize the guarantee of the principal, interest and sinking funds (if any) of the securities, and substituted securities which the National Company may make or issue from time to time under the provisions of this Act.

Guarantee.

8. (1) The guarantee or guarantees may be in such forms and subject to such terms and conditions as the Governor in Council may determine to be appropriate and applicable thereto and may be signed on behalf of His Majesty by the Minister of Finance or the Acting Minister

Form and terms of guarantee.

of Finance or by such other person as the Governor in Council may from time to time designate and such signature shall be conclusive evidence for all purposes of the validity of the guarantee and that the provisions of this Act have been complied with.

Method of
guarantee.

(2) Any such guarantee may be either a general guarantee covering the total amount of the issue or be a separate guarantee endorsed on each obligation.

(3) With the approval of the Governor in Council temporary guarantees may be made, to be subsequently replaced by permanent guarantees.

Proceeds
paid to
credit of
Minister
of Finance
in trust.

9. (1) The proceeds of any sale, pledge, or other disposition of any guaranteed securities shall be deposited in the first place either in the Consolidated Revenue Fund or to the credit of the Minister of Finance and Receiver General of Canada in trust for the National Company in one or more banks designated by him.

Application
for the
release of
any part of
the proceeds.

(2) The Board of Directors of the National Company may from time to time authorize application to be made to the Minister of Transport for the release of any part of the proceeds deposited as aforesaid to the National Company for the purpose of meeting specified authorized expenditures within the respective limits, mentioned in section two of this Act, or for the purpose of purchasing or refunding original securities, and the Minister of Transport may in his discretion approve the said applications and, upon the request of the Minister of Transport, the Minister of Finance may release the amount or amounts of such applications or part thereof accordingly.

Cancellation
and cremation
of original
securities.

10. Original securities coming into the possession of the National Company by means of such purchasing or refunding may be cancelled and cremated in the presence of a representative or representatives of the Minister of Finance and of the National Company and (if desired by them) of any trustees affected, and certificates of such cremation, signed by such representatives, shall be filed with the Minister of Finance, the National Company, and with the trustees (if desired by them) and any such certificate shall be conclusive evidence for all purposes of the cancellation and cremation of the original securities covered thereby.

6 GEORGE VI.

CHAP. 23.

An Act to amend the Customs Tariff.

[Assented to 1st August, 1942.]

R.S., c. 44;
1923, c. 17;
1929, c. 39;
1930 (1st
Sess.), c. 13;
1930 (2nd
Sess.), c. 3;
1931, c. 30;
1932, c. 41;
1932-33, cc. 6,
37;
1934, cc. 32,
49;
1935, c. 28;
1936, c. 31;
1937, cc. 25,
26;
1939 (1st
Sess.), c. 41;
1939 (2nd
Sess.), c. 2;
1940, c. 29;
1940-41, c. 13.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Schedule A to the *Customs Tariff*, chapter forty-four of the Revised Statutes of Canada, 1927, as amended by chapter seventeen of the statutes of 1928, chapter thirty-nine of the statutes of 1929, chapter thirteen of the statutes of 1930 (first session), chapter three of the statutes of 1930 (second session), chapter thirty of the statutes of 1931, chapter forty-one of the statutes of 1932, chapters six and thirty-seven of the statutes of 1932-33, chapters thirty-two and forty-nine of the statutes of 1934, chapter twenty-eight of the statutes of 1935, chapter thirty-one of the statutes of 1936, chapters twenty-five and twenty-six of the statutes of 1937, chapter forty-one of the statutes of 1939 (first session), chapter two of the statutes of 1939 (second session), chapter twenty-nine of the statutes of 1940, and chapter thirteen of the statutes of 1940-41, is further amended by striking thereout subdivisions (a), (b), (c) and (d) of tariff item 90; tariff items 152b, 152d, 210, 276, 282b, 316a, 347, 410c, 422a, 435, 438d, 438i, 451b and subdivisions (a) and (b) of item 534; items 574, 584, 610, 610a, 657 and 682a, the several enumerations of goods respectively and the several rates of duties of customs, if any, set opposite each of the said items, and by inserting in the said Schedule the items, enumerations and rates of duty which are specified in the Schedule to this Act.

Schedule A
amended.

2. Schedule A to the said Act, as amended by *The Customs Tariff Amendment Act, 1939*, chapter two of the statutes of 1939 (second session), as amended by chapter twenty-nine of the statutes of 1940 and by chapter thirteen of the statutes of 1940-41, is further amended by deleting

"Additional"
duties
amended.

therefrom the following enumerations of goods and rates of additional duties of customs as enacted by the said Amendment Act, as amended:—

“Whiskey, brandy, rum, gin and all other goods specified in Customs Tariff Items 156, 156a, and 156b.....	\$3 per gallon of the strength of proof.
Ale, beer, porter and stout.....	9 cents per gallon.
Wines of all kinds except sparkling wines, containing not more than forty per cent of proof spirit.....	32½ cents per gallon.
Champagne and all other sparkling wines.....	\$1.25 per gallon.”

and by substituting therefor the following enumerations of goods and rates of additional duties of customs:—

“Whiskey, brandy, rum, gin and all other goods specified in Customs Tariff Items 156, 156a, and 156b.....	\$5 per gallon of the strength of proof.
Ale, beer, porter and stout.....	30 cents per gallon.
Wines of all kinds except sparkling wines, containing not more than forty per cent of proof spirit.....	42½ cents per gallon.
Champagne and all other sparkling wines.....	\$1.75 per gallon.”

Date of
coming into
force.

3. This Act shall be deemed to have come into force on the twenty-fourth day of June, nineteen hundred and forty-two, and to have applied to all goods mentioned in the preceding section and in the Schedule hereto, imported or taken out of warehouse for consumption on and after that date, and to have applied to goods previously imported for which no entry for consumption was made before that date.

SCHEDULE

Tariff Item		British Preferential Tariff	Intermediate Tariff	General Tariff
90a	Vegetables, dried, desiccated, or dehydrated, including vegetable flour, n.o.p.....	15 p.c.	27½ p.c.	30 p.c.
90b	Vegetables, pickled or preserved in salt, brine, oil or in any other manner, n.o.p.....	15 p.c.	32½ p.c.	35 p.c.
90c	Vegetable juices, liquid mustards, soy and vegetable sauces of all kinds.....	15 p.c.	32½ p.c.	35 p.c.
90d	Vegetable pastes and hash and all similar products composed of vegetables and meat or fish, or both, n.o.p.....	15 p.c.	32½ p.c.	35 p.c.
152b	Orange juice, grapefruit juice, and blended orange and grapefruit juice, the product of the British West Indies, when imported direct from the country of production.....	Free	Free	Free
210	Peroxide of soda; silicate of soda, dry or in water solution; bichromate of soda; sulphide of sodium; nitrite of soda; arseniate, binarsenate, chlorate, bisulphite and stannate of soda, prussiate of soda and sulphite of soda..	Free	15 p.c.	20 p.c.
276	Cotton seed oil for canning fish.....	Free	Free	Free
282b	Saggars, hillers, bats, and plate setters, when used in the manufacture of ceramic products	Free	Free	Free
316a	Incandescent lamp bulbs for use in the manufacture of incandescent lamps; glass tubing for use in the manufacture of incandescent lamps, vials and ampoules; mantle stocking for gas light.....	Free	7½ p.c.	10 p.c.
349c	Magnesium scrap..... Provided, that nothing shall be deemed to be magnesium scrap except waste or refuse magnesium, fit only to be remelted.	Free	Free	Free
410c	(i) Machinery and apparatus and complete parts thereof for use exclusively in producing unrefined oil from shales, not to include motive power, of a class or kind not made in Canada.....	Free	Free	Free
	(ii) Machinery and apparatus for operating oil-sands by mining operations and for extracting oil from the sands so mined; complete parts of the foregoing.....	Free	Free	Free
422a	Concrete road-paving machines, self-propelling, end loading type, with a capacity of 21 cubic feet of wet concrete or more; concrete and asphalt road finishing machines; form graders; sub-graders; combination excavating and transporting scraper units; concrete mixers, transit type; dump wagons or trailers, having a capacity of 10 cubic yards or over, not self-propelled; back-filling machines and equipment, mounted on self-propelling wheels or crawling traction, semi- or full-revolving boom and scraper type; steam or air driven pile hammers or extractors; well-points; truck turntables; all the foregoing of a class or kind not made in Canada, and complete parts thereof.....	Free	10 p.c.	12½ p.c.

SCHEDULE—Continued

Tariff Item		British Preferential Tariff	Intermediate Tariff	General Tariff
428g	Fuel injection pumps and nozzles for diesel and semi-diesel engines.....	Free	Free	Free
435	Locomotives and motor cars for railways, of a class or kind not made in Canada, and complete parts thereof, for use exclusively in mining, metallurgical or sawmill operations; diesel switching locomotives of a class or kind not made in Canada.....	Free	12½ p.c.	20 p.c.
438d	Front and rear axles; brakes; clutches; internal combustion engines; steering gears; magnetos; rims for pneumatic tires larger than thirty inches by five inches; transmission assemblies; drive shafts; universal joints; steel road wheels; and parts of the foregoing, when of a class or kind not made in Canada, and imported by manufacturers of the goods enumerated in tariff items 424 and 438a for use only in the manufacture of motor trucks, motor buses and electric trackless trolley buses, or for the manufacture of chassis for the same.....	Free	17½ p.c.	27½ p.c.
	(1) Provided that if the above articles are imported for use as original equipment for motor trucks, motor buses and electric trackless trolley buses, or for chassis for the same, by a manufacturer of the goods enumerated in tariff items 424 and 438a, and provided also that during the year during which importation is sought, not less than forty per centum of the factory cost of production of such motor vehicles and chassis therefor, not to include duties and taxes, is incurred in the British Empire, the rates of duty under this item shall be.....	Free	7½ p.c.	27½ p.c.
	(2) Provided that the Governor in Council may make such regulations, if any, as are deemed necessary for carrying out the provisions of this item.			
438i	Body bottom cross members and steel shapes for the manufacture thereof; bumpers, front and rear, and parts thereof, including spring steel bumper plates; casket tables or platforms for hearses; destination and route sign assemblies, illuminated or not, and parts thereof; direction signals, illuminated or not; door and step mechanism, hand, vacuum or air operated, and parts thereof; door locks and catches and parts thereof; electric switches, buzzers, bells, push buttons, fuse assemblies and parts thereof; forward drive control conversion assemblies and parts thereof; lamps of all kinds, illuminating and indicating, including sockets, flanges, terminals, glassware, lenses and gaskets thereof, assembled or not, but not to include lamp bulbs; metal stampings, oiled and primed or not, and assemblies thereof; rubber fenders; seat operating mechanisms; ventilators, including motor driven fan type, and grills, and parts thereof; window operating mechanisms; all of the foregoing when imported to be used only in the manufacture of motor bus bodies, electric trackless trolley bus bodies, motor ambulances and hearses.....	Free	Free	20 p.c.
438j	Semi-finished piston castings of any material..	Free	25 p.c.	35 p.c.

SCHEDULE—*Concluded*

Tariff Item	—	British Preferential Tariff	Intermediate Tariff	General Tariff
451b	Pins manufactured from wire of any metal: (i) Specially designed for marking systems. .	Free	5 p.c.	10 p.c.
	(ii) N.o.p..... and, per pound	17½ p.c.	27½ p.c. 10 cts.	30 p.c. 10 cts.
534	(a) Wick, with or without core, processed or not, when imported by manufacturers of wax candles or tapers for use in their own factories in the manufacture of wax candles or tapers.....	Free	Free	Free
	(b) Braided wick, with or without core, processed or not, when imported for use exclusively in oil-burning sanctuary lamps, under such regulations as the Minister may prescribe.....	Free	Free	Free
574	Woven fabrics, non-elastic, not exceeding three inches in width, imported by manufacturers of suspenders, garters, hose supporters, abdominal supporters and spinal braces for use exclusively in the manufacture of such articles in their own factories.....	10 p.c.	17½ p.c.	20 p.c.
584	Resin or rosin; bone pitch, crude only.....	Free	Free	Free
610	Belting, n.o.p.....	7½ p.c.	25 p.c.	27½ p.c.
657	Mouthpieces in the rough, screws, aluminum pipe fittings and pipe bowls moulded from briarwood dust, and bowls of wood, not further processed than frazed, when imported by manufacturers of tobacco pipes for use in the manufacture of such pipes, in their own factories.....	Free	Free	25 p.c.
682a	Net floats of aluminum, glass, canvas, cork, rubber, or cellulose acetate, for use exclusively in commercial fishing.....	Free	Free	Free

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6 GEORGE VI.

CHAP. 24.

An Act to amend the Department of External Affairs Act.

[Assented to 1st August, 1942.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:— R.S., c. 65.

1. Section four of the *Department of External Affairs Act*, chapter sixty-five of the Revised Statutes of Canada, 1927, is amended by adding thereto as subsections three and four the following subsections:—

“(3) Notwithstanding anything in the *Civil Service Superannuation Act*, or any other Act of the Parliament of Canada, a civil servant, who at any time after the first day of January 1938 has been or is appointed by His Majesty the King as a diplomatic or consular representative, and who at the time of such appointment was or is a contributor under the provisions of the *Civil Service Superannuation Act*, shall continue to be a contributor under the said Act; his service in virtue of an appointment as aforesaid shall be counted as service in the Civil Service for the purposes of the *Civil Service Superannuation Act*, and he, his widow and children or other dependents, if any, shall be eligible to receive the respective allowances or gratuities provided by the said Act; and in the event of his being retired from office for any reason other than that of misconduct, he shall be eligible for appointment to a position in the public service for which he may be qualified, or, in the alternative, to receive the same benefits under the *Civil Service Superannuation Act* as if his office or position had been abolished. Diplomatic or consular representatives to continue as contributors to C.S. superannuation fund.
R.S., 24.

(4) In order to qualify to receive any of the benefits under subsection three of this section, a civil servant, appointed as aforesaid, shall, on or before the thirty-first day of December, 1942, provide for the payment to the Receiver General of Canada of an amount equivalent to the contributions which he would have made from his salary had he continued to be a contributor under the In the event of retirement.
Payment of an amount equivalent to contributions.

Proviso.

Civil Service Superannuation Act, between the date of his appointment as aforesaid and the date when contributions are first made pursuant to the provisions hereof, or until he ceases to hold office, as the case may be: Provided that where a civil servant appointed as aforesaid has died or dies before commencing to pay contributions pursuant to the provisions of this Act, such payment may be made by his estate or by his widow."

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6 GEORGE VI.

CHAP. 25.

An Act to amend The Dominion Succession Duty Act.

[Assented to 1st August, 1942.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:— 1940-41, c. 14.

1. Paragraph (b) of section two of *The Dominion Succession Duty Act*, chapter fourteen of the statutes of 1940-41, is repealed and the following substituted therefor:— Definitions.

“(b) ‘child’ means any child of the deceased including any person lawfully adopted while such person is under the age of twelve years by the deceased as his child and any lineal descendant of any such child or person, provided that at the date of the death of the deceased such child was—

(i) under eighteen years of age in the case of the deceased’s own child or adopted child; or

(ii) under eighteen years of age, and dependent upon the deceased for support; or

(iii) eighteen years of age or over and likewise dependent upon the deceased on account of mental or physical infirmity.”

2. Paragraph (e) of section two of the said Act is repealed and the following substituted therefor:—

“(e) ‘dutiabable value’ means, in the case of the death of a person domiciled in Canada, the fair market value, as at the date of death, of all property included in a succession to a successor less the allowances as authorized by section eight of this Act and less the value of real property situated outside of Canada, and means, in the case of the death of a person domiciled outside of Canada, the fair market value of property situated in Canada of the deceased included in a succession to a successor less the allowances as authorized by sections eight and nine of this Act.” “Dutiabable value”.

3. Paragraph (*g*) of subsection one of section three of the said Act is repealed and the following substituted therefor:—

Annuities,
superannua-
tion, pensions.

“(g) any annuity or other interest purchased or provided by the deceased, either by himself alone or in concert or by arrangement with any other person, to the extent of the beneficial interest accruing or arising by survivorship or otherwise on the death of the deceased, including superannuation or pension benefits or allowances payable or granted under legislation of the Parliament of Canada or of any province, or under any other superannuation or pension fund or plan whether the said benefits or allowances are payable or granted out of the revenue of His Majesty in respect of the Government of Canada, or of any province thereof, or out of any fund established for the purpose, which benefits or allowances shall be deemed for the purposes of the Act to have been purchased, acquired, or provided by the deceased;”

4. Subsection one of section seven of the said Act is amended by striking out the first three lines thereof and substituting therefor the following:—

Exemptions
to be
deducted
from
dutiable
value.

“**7.** (1) From the dutiable value of any property included in a succession the following exemptions shall be deducted and no duty shall be leviable in respect thereof:—”

5. Paragraph (*d*) of subsection one of section seven of the said Act is repealed and the following substituted therefor:—

Charitable
gifts.

Proviso.

“(d) where the successor is a charitable organization in Canada operated exclusively as such and not for the benefit, gain or profit of any person, member or shareholder thereof, provided this exemption shall apply only to an amount not exceeding fifty per centum of the value of all the property included in the aggregate net value; and provided further that where more than one charitable organization is entitled to exemption hereunder each such organization shall be entitled to that proportion of the total exemption applicable in the case of the total number of charitable organizations entitled as the value of the property included in its succession bears to the total value of the dutiable property divisible amongst the organizations.”

6. Paragraph (*g*) of subsection one of section seven of the said Act is repealed and the following substituted therefor:—

Gifts prior
to stated
date must
be absolute.

“(g) in respect of any gift made by the deceased prior to the twenty-ninth day of April, one thousand nine

hundred and forty-one, where actual and bona fide possession and enjoyment of the property, the subject matter of the gift, has been assumed by the donee or by a trustee for the donee immediately upon the making of the gift and thenceforward retained to the entire exclusion of the donor, or of any benefit to him, whether voluntary or by contract or otherwise;"

7. Subsection one of section seven of the said Act is further amended by adding thereto the following paragraphs:—

- "(j) in respect of any succession comprising property acquired for or incidental to residence in Canada, by Residential property of foreign officials.
- (i) a minister, secretary, or attache, of legation; or
 - (ii) a consul, or vice-consul, of career; or
 - (iii) a high commissioner, accredited representative, or the secretaries of their offices,

provided that the foregoing officials are subjects of the country they represent, and provided further that such exemption shall only be granted to an extent equivalent to that which is granted in like circumstances by the countries which the said officials represent;

- "(k) in respect of pensions granted or payable under the provisions of the *Pension Act*, or other payments in the nature of pensions which are being administered on the thirty-first day of July, 1942, by the Canadian Pension Commission as directed by the Governor in Council under section six of the *Pension Act*: Pension Act, R.S., c. 157.

- "(l) in respect of pensions granted or payable on account of disability or death arising out of war service by the government of any country which was an ally of His Majesty at the time of such war service: provided, and to the extent that such country grants a similar exemption in respect of such pensions granted or payable by the government of Canada." Pensions payable by allied nations. Proviso.

8. Subsection five of section seven of the said Act is repealed and the following substituted therefor:—

- "(5) No duty shall be leviable in respect of the proceeds of any insurance policy or in respect of any annuity or other similar contract issued by any person in the ordinary course of business or by His Majesty under the provisions of the *Government Annuities Act*, if the assured or the person with whom the contract was made was domiciled outside of Canada at the time of his death." Certain insurance and annuities exempt. R.S., c. 7.

9. Section twenty-four of the said Act is amended by adding thereto the following subsections:

No action
against
executor
if duty paid
on present
value of
interest in
expectancy.

"(2) Where an executor pays the duty on the present value of an interest in expectancy within the time prescribed by this section or within such extended time as may be granted for payment thereof under section twenty-seven, no successor shall have any right of action against the executor by reason of the duty having been paid before the interest falls into possession, or by reason of a decline in value having taken place between the date of the death of the deceased and the date of the falling into possession.

Lien upon
real property
and
mortgages of
non-domiciled
decedents.

"(3) Any duty payable upon or in respect of a succession consisting of land situate in Canada, or a mortgage or charge upon such land, or any beneficial interest therein, shall, upon the death of a predecessor dying domiciled outside of Canada, become and be a lien upon such property or beneficial interest in favour of the Crown in right of Canada, and such lien shall continue to bind the property or beneficial interest until the duty, with interest and penalties, if any, have been fully paid.

Registration
of caution.

"(4) The Commissioner, or any officer duly authorized by him, may cause to be registered in the office of land titles, or land registry office as the case may be, a caution claiming duty upon or in respect of a succession consisting of land, or a mortgage or charge upon land, or a beneficial interest therein, where such land, mortgage or charge is situate in Canada, and forms part of the successions derived from a predecessor dying domiciled outside of Canada."

10. Subsections two and three of section forty-nine of the said Act are repealed and the following substituted therefor:—

Insurance and
benevolent
and friendly
society and
superannuation
payments to
\$1,500.00
payable
without
consent.

"(2) Notwithstanding anything contained herein, property not exceeding one thousand five hundred dollars in value or amount included in a succession may be transferred or paid without the consent of the Minister in each of the undermentioned cases, provided notice of such transfer or payment is given forthwith to the Minister, and that the property comes within any of the following classes, namely:—

- (a) Moneys due under any contract of life insurance;
- (b) Moneys payable by any benevolent or friendly society to an estate of a deceased person or to any member or members of his family;
- (c) Superannuation benefits payable to any member of the family of a deceased employee, including refunds of pension contributions.

“(3) Notwithstanding anything contained herein property not exceeding five hundred dollars in value or amount included in a succession, may be transferred or paid without the consent of the Minister, in each of the following cases, provided notice of such transfer or payment is given forthwith to the Minister, and that the property comes within any of the following classes, namely:—

- (a) Moneys in any branch of a bank;
- (b) Moneys deposited with a trust company, loan company, or similar institution;
- (c) Salary, wages or gratuities payable to the representatives or relatives of deceased employees.”

11. The provisions of this Act shall apply retrospectively to successions derived from persons dying on or after the fourteenth day of June, one thousand nine hundred and forty-one.

Bank or other
company
deposits,
salaries
or wages
\$500.00
payable
without
consent.

Application
of the Act.

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6 GEORGE VI.

CHAP. 26.

An Act to amend The Excess Profits Tax Act, 1940.

[Assented to 1st August, 1942.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. (1) Paragraph (*f*) of subsection one of section two of *The Excess Profits Tax Act, 1940*, chapter thirty-two of the statutes of 1940, as enacted by section one of chapter fifteen of the statutes of 1940-41, is amended by striking out the words "this Act" in the ninth line thereof and substituting therefor the words "the said tax".

"Profits" in the case of a corporation.

(2) Paragraph (*i*) of subsection one of section two of the said act, as enacted by section three of chapter fifteen of the statutes of 1940-41, is repealed and the following substituted therefor:—

"(*i*) 'standard profits' means the average yearly profits of a taxpayer in the standard period in carrying on what was in the opinion of the Minister the same class of business as the business of the taxpayer in the year of taxation or the standard profits ascertained in accordance with section five of this Act:

"standard profits."

Provided that standard profits shall not include for the purposes of this Act property in any form received by a taxpayer deemed to be the payment of a dividend under section nineteen of the *Income War Tax Act*; and

Proviso.

R.S., c. 97.

Provided further that for the purpose of this section profits shall be deemed to have accrued on an equal daily basis throughout any fiscal period or portion thereof which is in question; and

Proviso.

Provided further that losses incurred by the taxpayer during the standard period shall not be deducted from the profits in the standard period but the years of losses shall nevertheless be counted in determining the average yearly profits during the said standard period; and

Proviso.

Proviso.

Provided further that a taxpayer's standard profits shall not be deemed to be less than five thousand dollars before any adjustment is made in accordance with the provisions of this Act."

2. Section three of the said Act is repealed and the following substituted therefor:—

"3. (1) In addition to any other tax or duty payable under any other Act and as herein provided, there shall be assessed, levied and paid

Persons liable to tax.

(a) a tax in accordance with the rate set out in the Third Part of the Second Schedule to this Act, upon the profits during the taxation period; and

(b) a tax in accordance with the rates set out in the First Part of the Second Schedule or in the Second Part of the Second Schedule to this Act upon the profits or the excess profits respectively during the taxation period, whichever of such taxes is the greater in amount, of every person residing or ordinarily resident in Canada or who is carrying on business in Canada:

Proviso.

Provided that in the case of all persons other than corporations the tax as provided in the Third Part of the Second Schedule to this Act shall not apply.

Tax not to operate to reduce profits.

(2) The tax exigible under this section in accordance with the rates set out in the First Part of the Second Schedule to this Act shall in no case operate to reduce the profits of a taxpayer below the amount of five thousand dollars before providing for any payments to proprietors, partners or shareholders by way of salary, interest or otherwise."

3. Section five of the said Act, as enacted by section six of chapter fifteen of the statutes of 1940-41, is repealed and the following sections substituted therefor:—

Ascertainment of profits by Board of Referees.

Depressed businesses.

"5. (1) If a taxpayer is convinced that his standard profits were so low that it would not be just to determine his liability to tax under this Act by reference thereto because the business is either of a class which during the standard period was depressed or was for some reason peculiar to itself abnormally depressed during the standard period when compared with other businesses of the same class he may, subject as hereinafter provided, compute his standard profits at such greater amount as he thinks just, but not exceeding an amount equal to interest at ten per centum per annum on the amount of capital employed in the business at the commencement of the last year or fiscal period of the taxpayer in the standard period computed in accordance with the First Schedule to this Act:

Provided that if the Minister is not satisfied that the business of the taxpayer was depressed or that the standard profits as computed by the taxpayer are fair and reasonable, he may direct that the standard profits be ascertained by the Board of Referees and the Board shall thereupon, in its sole discretion, ascertain the standard profits at such an amount as the Board thinks just, being, however, an amount equal to the average yearly profits of the taxpayer during the standard period or to interest at the rate of not less than five nor more than ten per centum per annum on the amount of capital employed at the commencement of the last year or fiscal period of the taxpayer in the standard period as computed by the Board in its sole discretion in accordance with the First Schedule to this Act, or the Minister shall assess the taxpayer in accordance with the provisions of this Act other than as provided in this subsection.

Proviso.

(2) If on the application of a taxpayer the Minister is satisfied that the taxpayer was not carrying on business during the standard period or that the profits of the standard period were so low that it would not be just to determine the liability of the taxpayer under this Act by reference thereto because the actual date of commencement of business by the taxpayer or the date of commencement fixed by the Minister pursuant to paragraph (h) of subsection one of section two of this Act was subsequent to the thirty-first day of December, one thousand nine hundred and thirty-seven, but before the first day of January, one thousand nine hundred and thirty-nine, he shall direct that the standard profits be ascertained by the Board, or (whether or not there has been an application by the taxpayer) in the case of any taxpayer who has not commenced business before the second day of January, one thousand nine hundred and thirty-nine, the Minister shall direct that the standard profits be ascertained by the Board and the Board in any such case shall in its sole discretion thereupon ascertain the standard profits at such an amount as the Board thinks just, being an amount equal to a return on the capital employed by the taxpayer at the commencement of the first year or fiscal period in respect of which he is subject to taxation under this Act at the rate earned by taxpayers during the standard period in similar circumstances engaged in the same or an analogous class of business, the capital of the taxpayer to be computed by the Board of Referees in its sole discretion in accordance with the First Schedule to this Act.

Standard profits for new business.

(3) If on the application of a taxpayer the Minister is satisfied that the business either was depressed during the standard period or was not in operation prior to the first day

Standard profits for cases where a capital standard is inapplicable.

day of January, one thousand nine hundred and thirty-eight, and the Minister on the advice of the Board of Referees is satisfied that because,

(a) the business is of such a nature that capital is not an important factor in the earning of profits, or

(b) the capital has become abnormally impaired or due to other extraordinary circumstances is abnormally low

standard profits ascertained by reference to capital employed would result in the imposition of excessive taxation amounting to unjustifiable hardship or extreme discrimination or would jeopardize the continuation of the business of the taxpayer, the Minister shall direct that the standard profits be ascertained by the Board of Referees and the Board shall in its sole discretion thereupon ascertain the standard profits on such basis as the Board thinks just having regard to the standard profits of taxpayers in similar circumstances engaged in the same or an analogous class of business.

Decisions of Board not final.

(4) Notwithstanding anything contained in this section the decisions of the Board given under subsections one, two and three of this section shall not be operative until approved by the Minister whereupon the said decisions shall be final and conclusive:

Proviso.

Provided that if a decision is not approved by the Minister it shall be submitted to the Treasury Board who shall thereupon determine the standard profits and the decision of the Treasury Board shall be final and conclusive.

New gold mines and oil wells.

"5A. In the case of taxpayers engaged in the operation of gold mines or oil wells which have come into production after January first, one thousand nine hundred and thirty-eight, the amount of standard profits shall be ascertained on the basis of a presumed volume of production during the standard period equal to the volume of production of the taxpayer in the taxation year and a presumed selling price for the product during the standard period equal to the average selling price of the said product during the standard period."

Proportion of income tax and tax under 3rd Part of 2nd Schedule.

4. Paragraph (a) of subsection one of section six of the said Act is repealed and the following substituted therefor:

"(a) such proportion of the income tax payable under the *Income War Tax Act* (or payable under the said Act prior to the application of sections eight, eighty-nine or ninety thereof) and such proportion of the tax payable under the Third Part of the Second Schedule to this Act, for the same taxation period as the excess profits taxable under the Second Part of the Second Schedule to this Act bears to the total profits of the taxpayer;"

5. Paragraph (a) of subsection two of section six of the said Act is repealed and the following substituted therefor:—

“(a) the amounts allowed as deductions in paragraphs (a), (b) and (j) of subsection one of section five of the *Income War Tax Act*, and such amount for depreciation as the Minister in his discretion may allow under paragraph (n) of subsection one of section six of the said Act;”

Depreciation and depletion—Interest—Donations.

6. Subsection two of section six of the said Act, as amended by sections seven and eight of chapter fifteen of the statutes of 1940-41, is further amended by adding thereto the following paragraph:—

“(d) losses of the taxpayer in the immediately preceding year, as ascertained under the *Income War Tax Act*.”

Revenue losses.

7. Paragraph (b), paragraph (c) as enacted by section nine of chapter fifteen of the statutes of 1940-41, and paragraph (d) of section seven of the said Act are repealed and the following substituted therefor:—

“(b) the profits of a profession carried on by an individual or by individuals in partnership if the profits of the profession are dependent wholly or mainly upon his or their personal qualifications and if in the opinion of the Minister little or no capital is employed: Provided that this exemption shall not extend to the profits of a commission agent or person any part of whose business consists in the making of contracts on behalf of others or the giving to other persons of advice of a commercial nature in connection with the making of contracts unless the Minister is satisfied that such agent is virtually in the position of an employee of one employer in which case this exemption shall apply and in any case the decision of the Minister shall be final and conclusive;

Professional activities.
Proviso.

“(c) the profits of taxpayers other than corporations or joint stock companies, if such profits do not in the taxation period exceed five thousand dollars before providing for any payment therefrom to proprietors or partners by way of salary, interest or otherwise;

Small businesses.

“(d) the profits of a corporation or joint stock company which is in the taxation period a personal corporation within the meaning of paragraph (i) of section two of the *Income War Tax Act*;

Personal corporations.

8. Section seven of the said Act, as amended by sections nine and ten of chapter fifteen of the statutes of 1940-41, is further amended by adding thereto the following paragraph:—

Profits not liable to tax.

Base metal
and strategic
mineral
mines.

“(g) The profits of any corporation or joint stock company derived from the operation of any base metal or strategic-mineral mine which comes into production in the three calendar years commencing the first day of January, one thousand nine hundred and forty-three, but this exemption shall extend only to the income of the first three fiscal periods of twelve months each commencing on or after the date of such mine coming into production. The Minister, having regard to the production of ore in reasonable commercial quantities, shall determine which mines, whether new or old, qualify under this paragraph. The Minister shall issue a certificate stating the date upon which any mine is deemed to have come into production and establish such fiscal periods of twelve months each, during which the income derived from any such mine shall be exempt hereunder.

The Minister may make any regulations deemed necessary for carrying this paragraph (g) into effect.”

9. The said Act is further amended by adding the following section immediately after section seven thereof:—

Small cor-
poration
profits.

“7A. The following profits shall not be liable to taxation under section three of this Act in accordance with the rates set out in the First and Second Parts of the Second Schedule to this Act:—

The profits of a corporation or joint stock company which, in the taxation year, do not exceed the sum of five thousand dollars, or, where the taxation year of any corporation or joint stock company is less than twelve months, do not exceed the proportion of five thousand dollars which the number of days in the taxation year of such corporation or joint stock company, bears to three hundred and sixty-five days, before providing for any payments to shareholders by way of salary, interest, dividends or otherwise.”

10. The said Act is further amended by adding thereto the following section immediately after section seventeen:—

Refundable
portion.

“18. (1) There shall be refunded to the taxpayer an amount equal to twenty per centum of the profits above the point at which the tax calculated under the First Part of the Second Schedule is equal to the tax calculated under the Second Part of the Second Schedule if such profits have been paid by way of taxes under the *Income War Tax Act* and this Act to the Receiver General of Canada.

R.S., c. 97.

Payments of
refundable
portion.

(2) The refundable portion shall be repaid to the taxpayer or to his legal representative after the cessation of hostilities between Canada and Germany, Italy and Japan, as follows:—

(a) as to any refundable portion referable to the profits of fiscal periods ending in the year one thousand nine

hundred and forty-two, during the second fiscal period of the Government of Canada commencing after cessation of the said hostilities;

(b) as to any refundable portion referable to the profits of fiscal periods ending in the year one thousand nine hundred and forty-three, during the third fiscal period of the Government of Canada commencing after cessation of the said hostilities; and so on for successive fiscal periods;

or notwithstanding the provisions of paragraphs (a) and (b) hereof, at such earlier times and in such instalments as the Governor in Council may determine.

(3) The date of cessation of hostilities shall be that date proclaimed by the Governor in Council that a state of war no longer exists, or such other date as he may determine for the purposes of refunds hereunder.” Date of
cessation of
hostilities.

11. The Second Schedule to this Act, as amended by section seventeen of chapter fifteen of the statutes of 1940-41, is repealed and the following substituted therefor:—

“SECOND SCHEDULE

FIRST PART—

Ten per centum of the profits of corporations and joint stock companies and fifteen per centum of the profits of all persons other than corporations, before deduction therefrom of any tax paid thereon under the *Income War Tax Act*. Rates of tax
on profits.

SECOND PART—

One hundred per centum of the excess profits.

Rates of tax
on excess
profits.

THIRD PART—

Twelve per centum of profits of corporations and joint stock companies, before deduction therefrom of any tax paid thereon under the *Income War Tax Act*.”

12. (1) Sections one, three, five and paragraphs (b) and (d) of section seven of this Act shall be deemed to have come into force on and after the date of the commencement of *The Excess Profits Tax Act, 1940*. Coming into
force.

(2) Sections two and four, paragraph (c) of section seven, sections nine, ten, and eleven of this Act shall be deemed to have come into force on and after the first day of July, one thousand nine hundred and forty-two, and shall be applicable to the profits of the taxation year one thousand

nine hundred and forty-two, and of fiscal periods ending therein subsequent to June thirtieth, and of subsequent years and fiscal periods, provided however that if any fiscal period ends between June thirtieth, one thousand nine hundred and forty-two, and July first, one thousand nine hundred and forty-three, the provisions of the said sections shall apply to only that portion of the profits which the number of days of such fiscal period since June thirtieth, one thousand nine hundred and forty-two, bears to the total number of days in such fiscal period, and the provisions of the said Act prior to the enactment of the said sections shall apply to that portion of the profits of the said fiscal period which the number of days of such fiscal period occurring before July first, one thousand nine hundred and forty-two, bears to the total number of days of such fiscal period.

(3) Section six of this Act shall come into force on and after the first day of January, one thousand nine hundred and forty-three, and shall apply to the year one thousand nine hundred and forty-three, and fiscal periods ending therein.

Ottawa: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty

6 GEORGE VI.

CHAP. 27.

An Act to amend The Excise Act, 1934.

[Assented to 1st August, 1942.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1934, c. 52;
1935, c. 29;
1936, c. 37;
1938, c. 29;
1939 (1st sess.)
c. 43;
1939 (2nd
sess.) c. 5;
1940, c. 33;
1940-41, c. 16.

1. The Schedule to *The Excise Act, 1934*, chapter fifty-two of the statutes of 1934, as enacted by section one of chapter five of the statutes of 1939 (2nd session) and amended by sections five and six of chapter thirty-three of the statutes of 1940 and further amended by section eight of chapter sixteen of the statutes of 1940-41, is repealed and the following substituted therefor:—

“SCHEDULE.

The following duties of excise shall be imposed, levied and collected:—

1. SPIRITS.

Spirits.

On every gallon of the strength of proof distilled in Canada, except as hereinafter otherwise provided, nine dollars, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon:

Provided that duty paid spirits owned by any distiller at the close of business on the twenty-third day of June, one thousand nine hundred and forty-two, shall be subject to the following additional duty of excise on every gallon of the strength of proof, two dollars, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon: Proviso.

Provided further that spirits used in any bonded manufactory in the production of goods manufactured in bond shall be subject to the following duties of excise and no other, that is to say, Proviso.

- (a) On every gallon of the strength of proof used in the manufacture of patent and proprietary medicines, extracts, essences and pharmaceutical preparations, one dollar and fifty cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon;
- (b) On every gallon of the strength of proof used in any bonded manufactory in the production of perfume or perfumed spirits, one dollar and fifty cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon;
- (c) On every gallon of the strength of proof used in any bonded manufactory in the production of vinegar, sixty cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon;
- (d) On every gallon of the strength of proof used in the production of such chemical compositions as are from time to time approved by the Governor in Council, fifteen cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon:

Proviso.

Provided further,

(i) that upon spirits sold to any druggist licensed under this Act, and used exclusively in the preparation of prescriptions for medicines and pharmaceutical preparations, the duty of excise shall be, on every gallon of the strength of proof, one dollar and fifty cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon;

(ii) that spirits distilled from wine produced at a registered winery from native fruits and used exclusively by registered wine manufacturers for the fortification of native wines under departmental regulations, shall be subject to no duty of excise.

Imported
spirits.

Upon imported spirits when taken into a bonded manufactory, in addition to any of the duties otherwise imposed, upon every gallon of the strength of proof, thirty cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon.

Canadian
Brandy.

2. CANADIAN BRANDY.

On every gallon of the strength of proof, seven dollars, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon:

Proviso.

Provided that duty paid Canadian brandy owned by any distiller at the close of business on the twenty-third day of June, one thousand nine hundred and forty-two, shall

be subject to the following additional duty of excise on every gallon of the strength of proof, one dollar, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon.

Canadian brandy is hereby defined as a spirit distilled exclusively from the juices of native fruits, without the addition of sugar or other saccharine matter, and containing not less than forty-two and seventy-five hundredths (42.75) per centum of absolute alcohol by volume. Definition.

3. BEER.

Beer.

Upon all beer or malt liquor brewed in whole or in part from any substance other than malt, per gallon forty-five cents.

4. MALT.

Malt.

Upon all malt:—

(a) manufactured or produced in Canada and screened (that is, malt from which the coomings have been removed) subject to the regulations of the Governor in Council with respect to absorption of moisture in warehouse, per pound sixteen cents;

(b) imported into Canada and entered for consumption, per pound sixteen cents;

5. MALT SYRUP.

Malt Syrup.

Upon all malt syrup as defined by paragraph (c) of section six of *The Excise Act, 1934*:—

(a) manufactured or produced in Canada, per pound twenty-four cents;

(b) imported into Canada and entered for consumption, per pound forty cents.

6. TOBACCO, CIGARS and CIGARETTES.

Tobacco,
cigars and
cigarettes.

(a) Manufactured tobacco of all descriptions except cigarettes, per pound actual weight, thirty-five cents;

(b) Cigarettes weighing not more than two and one-half pounds per thousand, six dollars per thousand;

(c) Cigarettes weighing more than two and one-half pounds per thousand, eleven dollars per thousand;

(d) Cigars, three dollars per thousand;

(e) Canadian raw leaf tobacco when sold for consumption per pound actual weight, twenty cents.

2. This Act shall be deemed to have come into force on the twenty-fourth day of June, one thousand nine hundred and forty-two, and to have applied to all goods mentioned therein, imported or entered for consumption on and after that day, and to have applied to goods previously imported for consumption, for which no entry for consumption was made before that day. Coming into
force.

6 GEORGE VI.

CHAP. 28.

An Act to amend the Income War Tax Act.

[Assented to 1st August, 1942.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

R.S., c. 97;
1923, cc. 12, 30;
1930, c. 24;
1931, c. 35;
1932, cc. 43, 44;
1932-33, cc. 14,
15, 41;
1934, cc. 19,
55;
1935, cc. 22,
40;
1936, cc. 6, 38;
1938, c. 48;
1939 (1st
Sess.), c. 46;
1939 (2nd
Sess.), c. 6;
1940, c. 34;
1940-41, c. 18.

1. Paragraphs A and AA of the First Schedule to the *Income War Tax Act*, chapter ninety-seven of the Revised Statutes of Canada, 1927, as enacted by sections one and two of chapter eighteen of the statutes of 1940-41, are repealed and the following substituted therefor:—

“A. RULES FOR COMPUTATION OF INCOME TAX UNDER
SUBSECTION ONE OF SECTION NINE.

Section 1. NORMAL TAX.

Rule 1.—A normal tax equal to seven per centum of the income shall be paid by every person whose income during the taxation year exceeded \$1,200 and who was during that year:

Married person and persons given equivalent status.

- (a) a married person, if his spouse was resident in any part of His Majesty's dominions or in a country contiguous to Canada, or, residing elsewhere, was a subject or citizen of a country associated or allied with Canada in the conduct of the war which commenced in September, nineteen hundred and thirty-nine, and was prevented by reason of such war, or prohibited by law, from entering or landing in Canada; or
- (b) a widow or widower with a son or daughter wholly dependent upon such person for support, if such son or daughter was, during the taxation year,
 - (i) under eighteen years of age; or
 - (ii) eighteen years of age or over and dependent by reason of mental or physical infirmity; or

(iii) under twenty-one years of age and a student at a secondary school, university or other educational institution

and resident in any part of His Majesty's dominions or in a country contiguous to Canada, or, residing elsewhere, was a subject or citizen of a country associated or allied with Canada in the conduct of the war which commenced in September, nineteen hundred and thirty-nine, and was prevented by reason of such war, or prohibited by law, from entering or landing in Canada; or

(c) an unmarried person who maintained a self-contained domestic establishment and actually supported therein a person wholly dependent upon him and connected with him by blood relationship, marriage or adoption; or

(d) an unmarried minister or clergyman in charge of a diocese, parish or congregation who maintained a self-contained domestic establishment and employed therein on full-time a housekeeper or servant.

Incomes of husband and wife.

Rule 2.—If, during any taxation year, a husband and his wife each had a separate income in excess of \$660, each shall be taxed under Rule three of this section, provided, however, that a husband shall not lose his right to be taxed under Rule one of this section by reason of his wife being employed and receiving any earned income.

Other persons.

Rule 3.—Every person not liable to taxation under Rule one or Rule two of this section shall pay a normal tax equal to—

seven per centum of his income if his income during the taxation year exceeded \$660 but did not exceed \$1,800;

eight per centum of his income if his income during the taxation year exceeded \$1,800 but did not exceed \$3,000;

nine per centum of his income if his income during the taxation year exceeded \$3,000.

Estates.

Rule 4.—Notwithstanding anything in this section, the normal tax to be paid upon income taxable under subsections two and four of section eleven of this Act shall be equal to nine per centum of such income.

Tax credit for dependents.

Rule 5.—A taxpayer may deduct from the normal tax otherwise payable by him in any year under this section \$28 for each person who was during that year wholly dependent upon such taxpayer and was

(a) his child, grandchild, brother or sister and was

(i) under eighteen years of age; or

(ii) eighteen years of age or over and dependent by reason of mental or physical infirmity; or

(iii) under twenty-one years of age and a student at a secondary school, university or other educational institution; or

(b) his parent or grandparent and dependent by reason of mental or physical infirmity;

and resident in any part of His Majesty's dominions or in a country contiguous to Canada, or residing elsewhere, was a subject or citizen of a country associated or allied with Canada in the conduct of the war which commenced in September, one thousand nine hundred and thirty-nine, and was prevented by reason of such war, or prohibited by law, from entering or landing in Canada; or

(c) a child maintained by the taxpayer in Canada under a co-operative scheme sponsored by the governments of the United Kingdom and of Canada or any of the provinces of Canada for children brought from the United Kingdom under a government plan, and was

(i) under eighteen years of age; or

(ii) under twenty-one years of age and a student at a secondary school, university or other educational institution;

except one such dependent by reason of whom such person is taxable under Rule one of this section.

Section 2. GRADUATED TAX.

Rule 1.—For the purposes of this section, the income of every person, except trustees or other like persons acting in a fiduciary capacity, shall be subject to a deduction of \$660. Graduated
tax.
\$660 exemp-
tion.

Rule 2.—In addition to the normal tax for which provision is made by section one of this paragraph a graduated tax shall be paid by every person as follows: Rates.

On the first \$500 of income or any portion thereof, 30 per centum; or

\$150 upon the said income of \$500; and 33 per centum upon the amount by which the income exceeds the said \$500 and does not exceed \$1,000; or

\$315 upon the said income of \$1,000; and 37 per centum upon the amount by which the income exceeds the said \$1,000 and does not exceed \$2,000; or

\$685 upon the said income of \$2,000; and 41 per centum upon the amount by which the income exceeds the said \$2,000 and does not exceed \$3,500; or

\$1,300 upon the said income of \$3,500; and 45 per centum upon the amount by which the income exceeds the said \$3,500 and does not exceed \$5,000; or

\$1,975 upon the said income of \$5,000; and 50 per centum upon the amount by which the income exceeds the said \$5,000 and does not exceed \$8,000; or

- \$3,475 upon the said income of \$8,000; and 55 per centum upon the amount by which the income exceeds the said \$8,000 and does not exceed \$13,000; or
- \$6,225 upon the said income of \$13,000; and 60 per centum upon the amount by which the income exceeds the said \$13,000 and does not exceed \$20,000; or
- \$10,425 upon the said income of \$20,000; and 65 per centum upon the amount by which the income exceeds the said \$20,000 and does not exceed \$30,000; or
- \$16,925 upon the said income of \$30,000; and 70 per centum upon the amount by which the income exceeds the said \$30,000 and does not exceed \$50,000; or
- \$30,925 upon the said income of \$50,000; and 75 per centum upon the amount by which the income exceeds the said \$50,000 and does not exceed \$70,000; or
- \$45,925 upon the said income of \$70,000; and 80 per centum upon the amount by which the income exceeds the said \$70,000 and does not exceed \$100,000; or
- \$69,925 upon the said income of \$100,000; and 85 per centum upon the amount by which the income exceeds the said \$100,000.

Tax credit
for married
persons and
those
receiving
equivalent
status.

Rule 3.—A taxpayer may deduct \$150 from the graduated tax otherwise payable by him in any year under this section if, during the taxation year, such taxpayer was—

- (a) a married person if his spouse was resident in any part of His Majesty's dominions or in a country contiguous to Canada, or, residing elsewhere, was a subject or citizen of a country associated or allied with Canada in the conduct of the war which commenced in September, nineteen hundred and thirty-nine, and was prevented by reason of such war, or prohibited by law, from entering or landing in Canada; or
- (b) a widow or widower with a son or daughter wholly dependent upon such person for support, if such son or daughter was, during the taxation year,
- (i) under eighteen years of age; or
 - (ii) eighteen years of age or over and dependent by reason of mental or physical infirmity; or
 - (iii) under twenty-one years of age and a student at a secondary school, university or other educational institution;

and resident in any part of His Majesty's dominions, or in a country contiguous to Canada, or, residing elsewhere, was a subject or citizen of a country associated or allied with Canada in the conduct of the war which commenced in September, nineteen hundred and thirty-nine, and was prevented by reason of such war, or prohibited by law, from entering or landing in Canada; or

(c) an unmarried person who maintained a self-contained domestic establishment and actually supported therein a person wholly dependent upon him and connected with him by blood relationship, marriage or adoption; or

(d) an unmarried minister or clergyman in charge of a diocese, parish or congregation, who maintained a self-contained domestic establishment and employed therein on full-time, a housekeeper or servant.

Rule 4.—A taxpayer may deduct \$80 from the graduated tax otherwise payable by him in any year under this section, for each person who was, during the taxation year, wholly dependent upon such taxpayer and was—

Tax credit
for depend-
ents.

(a) his child or grandchild and was

(i) under eighteen years of age; or

(ii) eighteen years of age or over and dependent by reason of mental or physical infirmity; or

(iii) under twenty-one years of age and a student at a secondary school, university or other educational institution;

and was resident in any part of His Majesty's dominions or in a country contiguous to Canada, or, residing elsewhere, was a subject or citizen of a country associated or allied with Canada in the conduct of the war which commenced in September, nineteen hundred and thirty-nine, and was prevented by reason of such war, or prohibited by law, from entering or landing in Canada; or

(b) a child maintained by the taxpayer in Canada under a co-operative scheme sponsored by the governments of the United Kingdom and of Canada or any of the provinces of Canada for children brought from the United Kingdom under a government plan, and was

(i) under eighteen years of age; or

(ii) under twenty-one years of age and a student at a secondary school, university or other educational institution;

except one such dependent by reason of whom such person is entitled to make a deduction under Rule three of this section.

Rule 5.—A taxpayer may deduct from the graduated tax otherwise payable by him in any year under this section, twenty per centum of any amount not exceeding \$400 expended by him during the taxation year for the support of any person who was, during the taxation year, dependent upon such taxpayer for support and was

Tax credit
for depend-
ents.

(a) his parent or grandparent and dependent by reason of mental or physical infirmity; or

(b) his brother or sister

(i) under eighteen years of age, or

(ii) eighteen years of age or over and dependent by reason of mental or physical infirmity, or

(iii) under twenty-one years of age and a student at a secondary school, university or other educational institution;

and was resident in any part of His Majesty's dominions or in a country contiguous to Canada, or, residing elsewhere, was a subject or citizen of a country associated or allied with Canada in the conduct of the war which commenced in September, one thousand nine hundred and thirty-nine, and was prevented by reason of such war, or prohibited by law, from entering or landing in Canada.

Incomes of husband and wife.

Rule 6.—If, during any taxation year, a husband and his wife each had a separate income in excess of \$660 before making the deduction for which provision is made in Rule one of this section, neither of them shall be entitled to the deduction from graduated tax for which provision is made in Rule three of this section, provided, however, that notwithstanding the foregoing a husband shall not lose his right to the deduction provided in Rule three of this section by reason of his wife being employed and receiving any earned income but his wife shall for the purposes of this section be treated as an unmarried person.

Exemption for dependent children: who may take.

Rule 7.—The deduction in respect of any dependent child, for which provision is made in Rule four of this section may, in any year, be made from the tax payable by such of his parents as may be determined by agreement between them, but if there is no such agreement, such deduction shall be made from the father's tax unless the Minister otherwise determines.

Tax credit for non-residents.

Rule 8.—No deduction shall be made under Rule three of this section from the tax of any non-resident person described by paragraphs (c), (d) or (e) of subsection one of section nine of this Act, or referred to in subsection seven of section twenty-seven of this Act unless the country in which such non-resident person resides allows a similar advantage to residents of Canada subject to tax in such country under similar circumstances.

General.

Section 3. GENERAL.

Basic income.

Rule 1.—The taxes payable in accordance with the rules set out in sections one and two of paragraph A of this Schedule shall not, in the aggregate, exceed in any taxation year

(i) in the case of any person liable to taxation under Rule one of section one of this paragraph, the amount by which the taxpayer's income exceeds \$1,200; and

(ii) in the case of any other person, except persons liable to pay tax under Rule four of section one of this paragraph, the amount by which the taxpayer's income exceeds \$660.

Rule 2.—The taxes payable by any commissioned officer in the Canadian naval, military or air forces in accordance with the rules set out in sections one and two of paragraph A of the First Schedule to this Act shall not in the aggregate exceed in any taxation year the amount by which the aggregate of such officer's income and the amount refundable to him under section ninety-three of this Act exceeds

Commissioned officers: Basic income.

(a) in the case of any such officer in respect of whom no dependents' allowance is paid, sixteen hundred dollars; and

(b) in the case of any other such officer, the aggregate of sixteen hundred dollars and the dependents' allowances which would be payable to his dependents if he held the highest rank of warrant or non-commissioned officer in the service to which he belongs but not including any allowance for more than two children: Provided that the aforesaid amount of one thousand six hundred dollars shall not apply in respect of female commissioned officers, and that the governor in council may by order fix an amount to apply in respect of such female officers, having regard to differences in pay between male and female warrant or non-commissioned officers.

AA. RATE OF TAX APPLICABLE TO ALL PERSONS OTHER THAN CORPORATIONS AND JOINT STOCK COMPANIES, IN RESPECT OF 'INVESTMENT INCOME' AS PROVIDED FOR IN THIS ACT.

On investment income in excess of \$1500—four per centum." Surtax.

2. The proviso to paragraph (i) of section two of the said Act, as enacted by section six of chapter thirty-four of the statutes of 1940, is repealed and the following substituted therefor:—

"Provided that this paragraph shall not extend to a corporation or joint stock company which otherwise qualifies under this paragraph, but which in the opinion of the Minister carries on an active financial, commercial or industrial business, and the decision of the Minister on this question shall be final and conclusive."

3. (1) Paragraph (c) of subsection one of section three of the said Act, as enacted by section five of chapter eighteen of the statutes of 1940-41, is repealed and the following substituted therefor:—

Superannua-
tion or pen-
sion fund
payments

“(c) any payment out of any superannuation or pension fund or plan: provided, however, that in the case of a lump sum payment out of any such fund or plan which is paid upon the death, withdrawal or retirement from employment of any employee or former employee in full satisfaction of all his rights in any such fund or plan, one-third only of such lump sum payment shall be deemed to be income; and”

(2) The said section three is further amended by adding thereto the following paragraph:—

Alimony.

“(h) any amount received pursuant to a decree, order or judgment made by a competent tribunal in any action or proceeding for divorce or judicial separation or pursuant to a separation agreement as alimony or other allowance for the maintenance of the recipient thereof and the children of the marriage if any, if such recipient is living apart from the spouse or former spouse required to make such payment.”

(3) The said section three is further amended by adding the following subsections thereto:—

When por-
tion of
principal
payments
deemed to
be interest.

“(2) Where under any existing or future contract or arrangement for the payment of money, the Minister is of opinion that

(a) payments of principal money and interest are blended,
or

(b) payment is made pursuant to a plan which involves an allowance of interest,

whether or not there is any provision for payment of interest at a nominal rate or at all, the Minister shall have the power to determine what part of any such payment is interest and the part so determined to be interest shall be deemed to be income for the purposes of this Act.

Oil or gas
royalty
company
production
deemed in-
come of a
company.

“(3) Where any person acts in the capacity of trustee in the case where an oil or gas well is operated under an arrangement whereby any person other than the operator has an interest in the proceeds of the sale of the products thereof, such proceeds shall nevertheless be deemed, for the purposes of this Act, to be received by the trustee on his own behalf, and he shall be taxable in respect thereof at the rates prescribed for corporations in paragraph C of the First Schedule to this Act and any taxes paid by the trustee under this Act or *The Excess Profits Tax Act, 1940*, may be charged by the trustee ratably to those persons having such interest in such proceeds and deducted from the amounts due them from him.”

4. (1) Paragraphs (b) and (c) of section four of the said Act are repealed and the following substituted therefor:

Representa-
tives of other
countries.

“(b) The income of any officer, official or employee of the government of any country other than Canada, whose duties require him to reside in Canada

- (i) if and to the extent that such country grants a similar privilege to officers, officials and employees of the government of Canada; and
- (ii) if he is not engaged in any business or calling in Canada other than that required by the duties pertaining to his official position; and
- (iii) if he is a national or citizen of such country."

(2) Section four of the said Act is further amended by adding thereto the following paragraphs:

"(l) (i) Pensions granted or payable under the provisions of the *Pension Act*, or other payments in the nature of pensions which were being administered on the thirty-first day of July, one thousand nine hundred and forty-two, by the Canadian Pension Commission as directed by the Governor in Council, under section six of the *Pension Act*;

Pensions.
R.S., c. 157.

(ii) Pensions granted or payable on account of disability or death arising out of war service by the government of any country which was an ally of His Majesty at the time of such war service; Provided, and to the extent that, such country grants a similar exemption in respect of such pensions payable by the government of Canada."

Proviso.

"(u) Any amount received by any person as compensation under the *Workmen's Compensation Act* of any province of Canada or the *Government Employees' Compensation Act* in respect of any injury or disability incurred or in respect of any death."

Workmen's
compensation
payments.

R.S., c. 30.

5. (1) Paragraphs (c), (d) and (ee) as enacted by chapter thirty-four of the statutes of 1940 and paragraphs (e) and (i) as enacted by section four of chapter forty-one of the statutes of 1932-33, of subsection one of section five of the said Act are repealed.

Repeal.

(2) Paragraph (ff) of subsection one of section five of the said Act, as enacted by section six of chapter eighteen of the statutes of 1940-41, is repealed and the following paragraph substituted therefor:—

"(ff) The amount actually paid by an employer to an employees' superannuation or pension fund or plan, approved by the Minister for the purposes of this paragraph, in respect of the services rendered to the employer by his employees, officers or directors, within the taxation year; provided, however, that such amount shall not exceed five per centum of the aggregate compensation paid within the taxation year to such employees, officers and directors covered by the said fund or plan after deducting from such aggregate compensation the excess above six thousand dollars paid to any such employee, officer or director, and provided further that in computing the amount

Deductions
for super-
annuation or
pension fund.

actually paid by such employer the excess above three hundred dollars paid in any year in respect to the services of any such employee, officer or director shall not be allowed for the purposes of this paragraph."

(3) Paragraph (*g*) of subsection one of section five of the said Act, as enacted by section five of chapter thirty-eight of the statutes of 1936, is repealed and the following substituted therefor:—

Deductions
for super-
annuation or
pension
fund.

"(*g*) The amount not exceeding three hundred dollars actually retained by an employer from the remuneration of any taxpayer in connection with an employees' superannuation or pension fund or plan, approved by the Minister for the purposes of this paragraph."

(4) Paragraph (*jj*) of subsection one of section five of the said Act, as enacted by section eight of chapter eighteen of the statutes of 1940-41, is repealed and the following substituted therefor:—

Donations to
charitable
organizations
by corpora-
tions.

"(*jj*) An amount not exceeding five per centum of the income subject to taxation of any corporation, which amount has been paid by way of donation within the taxation period to and receipted for as such by any charitable organization in Canada operated exclusively as such and not for the benefit or private gain or profit of any person."

(5) Paragraph (*m*) of subsection one of section five, as enacted by section five of chapter forty-eight of the statutes of 1938, is repealed and the following substituted therefor:—

Payments
to superan-
nuation
or pension
funds.

"(*m*) In the case of any special payment made in Canada by an employer on account of an employees' superannuation or pension fund or plan in respect of past services of employees, recommended by a qualified actuary in whose opinion the resources of such fund or plan require to be augmented by such special payment for the purpose of ensuring that all obligations of the fund or plan to the employees concerned may be discharged in full, approved by the Minister, on the advice of the Superintendent of Insurance, and made in such manner that the sum paid is irrevocably charged for the benefit of the said fund or plan, one-tenth of the payment in each of ten successive years, commencing in the year in which the payment is made: Provided, however, that in the case of any payment heretofore made as approved by the Minister, a deduction of one-tenth thereof shall be allowed in the 1942 fiscal period and in each fiscal period thereafter until ten years have elapsed from the year of the said payment."

(6) Subsection one of the said section five is further amended by inserting the following paragraph after paragraph (*m*) thereof:

“(n) that portion of medical expenses in excess of five per centum of the income of the taxpayer incurred and paid within the taxation period or paid within the taxation period and incurred within one year prior to the date of payment, if payment is made to any qualified medical practitioner, dentist or nurse registered under any Dominion or provincial legislation or public or provincially licensed private hospital in respect of any birth in the family of, illness of or operation upon the taxpayer or his spouse or any dependent in respect of whom he may make a deduction from his normal tax under Rule five of section one of paragraph A of the First Schedule to this Act; including the salary or wages paid to one full-time attendant upon the taxpayer, his spouse or any such dependent, who was throughout the whole of the taxation period necessarily confined by reason of illness, injury or affliction to a bed or wheel chair and including also the salary or wages paid to one full-time attendant upon the taxpayer, his spouse or any such dependent who was totally blind throughout the whole of such taxation period and required the services of such an attendant: provided, however, that the deduction shall not exceed the sum of

- (i) four hundred dollars in the case of a single person,
- (ii) six hundred dollars in the case of a married person or person given an equivalent status in respect of rates of tax under this Act (provided that a husband and wife shall be entitled to only one such deduction of six hundred dollars between them),

plus

- (iii) one hundred dollars for each dependent in respect of whom he may make a deduction from his normal tax under Rule five of section one of paragraph A of the First Schedule to this Act but not exceeding four hundred dollars in respect of such dependents:

Provided further that payment of the said medical expenses is proven by receipts filed with the Minister.” Proviso.

(7) Subsection one of the said section five is further amended by adding the following paragraphs thereto:

“(p) losses sustained in the process of earning income during the year last preceding the taxation year by a person carrying on the same business in both of such years, if in the calculation of such losses, no account is taken of any outlay, loss or replacement of capital or any payment on account of capital or any depreciation, depletion or obsolescence, or of any disbursements or expenses not wholly, exclusively and necessarily laid out or expended for the purpose of earning the income,

Business losses in preceding year.

except such amount for depreciation as the Minister may allow."

Military
subsistence
allowances.

"(g) subsistence allowances of commissioned officers of the Canadian naval, military and air forces, except to the extent that such subsistence allowances in any case exceed one dollar and seventy cents a day."

Repeal.

6. Subsections two, three, four, five and six of section five of the said Act are repealed.

7. (1) Paragraph (g) of subsection one of section six of the said Act is repealed and the following substituted therefor:—

Alimony.

"(g) any amount paid pursuant to a decree, order or judgment made by a competent tribunal in any action or proceeding for divorce or judicial separation or pursuant to a separation agreement as alimony or other allowance for the maintenance of the recipient thereof and the children of the marriage, if any."

(2) Paragraph (m) of subsection one of section six of the said Act is repealed and the following substituted therefor:—

Limitation
of salary
deduction.

"(m) the salary, bonus, director's fee or other remuneration in excess of fourteen thousand dollars paid by a company incorporated in Canada to a non-resident, unless such non-resident pays tax thereon under subsection one of section nine of this Act."

8. (1) Section seven of the said Act, as amended by section twelve of chapter eighteen of the statutes of 1940-41, is repealed.

(2) The said Act is further amended by adding the following section immediately before section eight thereof as section seven A:—

Reduction
of tax
payable by
reason of
voluntary
savings.

"7A. (1) Any person except those to whom subsection three of this section applies, may deduct from the aggregate of the taxes otherwise payable by him in any year under subsections one and three of section nine of this Act the aggregate of

(a) payments into any superannuation, retirement or pension fund or plan approved by the Minister which are paid by the taxpayer as a term of his employment or in connection with membership in a trade union;

(b) premiums on

Life insurance
premiums.

(i) life insurance policies on the lives of the taxpayer, his spouse and his dependents; and

Annuities.

(ii) annuities on the lives of the taxpayer, his spouse and his dependents or other instalment savings contracts, of a type which in the opinion of the Minister are such that the premiums cannot be postponed without substantial loss to or forfeiture by the taxpayer;

if such policies, annuities or other contracts were in force prior to the twenty-third day of June, one thousand nine hundred and forty-two;

(c) one-half of the first year's premiums and the whole of subsequent years' premiums on life insurance policies on the life of the taxpayer which were not in force prior to the twenty-third day of June, one thousand nine hundred and forty-two, and which are on the term plan or which are of a type that provide for premiums to be payable throughout the lifetime of the insured or until the insured attains at least the age of sixty-five and for a period of not less than thirty years; provided that the deduction by the taxpayer in any year in respect of premiums on such policies shall not exceed \$100;

(d) principal payments on a mortgage or agreement of sale on or with respect to one residential property of the taxpayer, provided that such mortgage or agreement of sale was registered or in effect prior to the twenty-third day of June, one thousand nine hundred and forty-two, or if not so registered, was to the satisfaction of the Minister in effect as an enforceable obligation of the taxpayer prior to the said date;

Principal payments on mortgage or agreement for sale.

if such aggregate is not greater than an amount equal to one-half of the taxes otherwise payable by him under subsections one and three of the said section nine less the deduction provided by section eight of this Act or the aggregate of

(i) an amount equal to eight per centum of his taxable income during the taxation year or eight hundred dollars, whichever is less, in the case of a person subject to tax under Rule three of section one of Paragraph A of the First Schedule to this Act, or, an amount equal to ten per centum of his taxable income during such year or one thousand dollars whichever is less in the case of a person subject to tax under Rule one of section one of Paragraph A of the First Schedule to this Act, and

(ii) an amount equal to one per centum of his taxable income during the taxation year or one hundred dollars whichever is less for each dependent in respect of whom he may make a deduction from his normal tax under Rule five of section one of paragraph A of the First Schedule to this Act

whichever is less.

(2) If in any case, the aggregate of the payments described in paragraphs (a), (b), (c) and (d) of subsection one of this section, is greater than either an amount equal to one-half of the taxes otherwise payable by the taxpayer under subsections one and three of section nine of this Act or the aggregate of the amounts set out in paragraphs (i) and (ii) at the end of the said subsection one

of this section, then the taxpayer may deduct from the aggregate of the taxes otherwise payable by him in any year under subsections one and three of section nine of this Act either an amount equal to one-half the taxes otherwise payable by him under subsections one and three of section nine of this Act, or the aggregate of the amounts set out in subparagraphs (i) and (ii) at the end of the said subsection one of this section, whichever is less.

Reduction of tax in case of persons over 65 years of age with incomes less than \$5,000.

(3) A person over sixty-five years of age may, if his income in the taxation year was less than five thousand dollars, deduct from the aggregate of the taxes otherwise payable by him in any year under subsections one and three of section nine of this Act, less the deductions provided by section eight of this Act, either one-half of such taxes or the aggregate of

(a) an amount equal to eight per centum of his taxable income during the taxation year or eight hundred dollars whichever is less in the case of a person subject to tax under Rule three of section one of Paragraph A of the First Schedule to this Act, or, an amount equal to ten per centum of his taxable income during such year or one thousand dollars whichever is less in the case of a person subject to tax under Rule one of section one of Paragraph A of the First Schedule to this Act, and

(b) an amount equal to one per centum of his taxable income or one hundred dollars whichever is less for each dependent in respect of whom he may make a deduction from his normal tax under Rule five of section one of paragraph A of the First Schedule to this Act, whichever is less.

"Premiums" defined.

(4) The expression "premiums" in this section means in the case of industrial or fraternal insurance the amount of the gross premiums for one year, and in all other cases means the gross premiums for one year less dividends paid, policy loans obtained exclusive of interest and cash values paid within the taxation year."

9. Paragraph (a) of subsection one of section eight of the said Act is repealed and the following substituted therefor:

Income Tax paid to any other part of the British Empire.

"(a) The amount paid to Great Britain or to any of its self-governing dominions or dependencies for income tax in respect of the income of the taxpayer derived from sources therein; and"

10. Subsection two of section eight, as enacted by section fourteen of chapter eighteen of the statutes of 1940-41, and subsection three of the said section eight are repealed and the following substituted therefor:—

“(2) Such deduction shall not exceed the same proportion of the tax otherwise payable under this Act or the sum total of the income tax and excess profits tax otherwise payable under this Act and *The Excess Profits Tax Act, 1940*, as provided for in the proviso to subsection one of this section, as that which the taxpayer’s net profits from sources within such country and taxed therein bears to his entire net profits from all sources without taking into account the deduction provided by Rule one of section two of paragraph A of the First Schedule to this Act.

Limitation.

1940, c.32.

“(3) Any such deduction shall be allowed only if the taxpayer furnishes evidence satisfactory to the Minister showing the amount of tax paid and the particulars of income derived from sources within Great Britain or any of its self-governing dominions or dependencies or any foreign country.”

Evidence by taxpayer.

10A. Section eight of the said Act is further amended by adding thereto the following subsection:—

“(5) A taxpayer shall be entitled to deduct from the sum total of the income tax payable by him under this Act and the excess profits tax payable under *The Excess Profits Tax Act, 1940*, forty per centum of the following:

Deductions of contributions for prospecting.

(a) Contributions to associations, syndicates or mining partnerships registered or otherwise recognized under the laws of any province of Canada and organized for the purpose of prospecting in Canada for base metals or strategic minerals, not exceeding in the case of any one association, syndicate or mining partnership five hundred dollars, and not exceeding five thousand dollars in respect of the aggregate of the contributions made to all such associations, syndicates or mining partnerships; and

(b) An amount not exceeding five thousand dollars actually expended by any mining or exploration company in prospecting for base metals or strategic minerals in Canada by means of its own prospectors;

Provided, that no such deductions shall be allowed unless the association, syndicate or mining partnership or mining or exploration company files certified statements of expenditures and satisfies the Minister that it has been actively engaged in prospecting for base metals or strategic minerals by means of qualified persons during a substantial part of the year one thousand nine hundred and forty-two, and that in the case of an association, syndicate or mining partnership it has carried out the purpose for which it was formed.”

11. The said Act is further amended by inserting the following section after section eight thereof:

“**8A.** Any person who is required by a decree, order or judgment made by a competent tribunal in any action or

Alimony.

proceeding

proceeding for divorce or judicial separation or pursuant to a separation agreement to make and does make any payment as alimony or other allowance for the maintenance of the recipient thereof and the children of the marriage if any, may, if he is living apart from the spouse or former spouse to whom he is required to make such payments, deduct from the taxes otherwise payable by him under subsections one and three of section nine of this Act, the amount of the tax which such spouse or former spouse would pay upon the aggregate of such payments in the taxation year if such payments were the only income of such spouse or former spouse and such spouse or former spouse were an unmarried person resident in Canada with no dependents except the children, if any, for whose maintenance such payments were, in part, made."

12. Subsection one of section nine of the said Act, as amended by section six of chapter fourteen of the statutes of 1932-33 and subsection two of the said section nine, as enacted by section eight of chapter forty-one of the statutes of 1932-33, are repealed and the following subsections substituted therefor:—

Persons
liable to
income tax.

"**9.** (1) There shall be assessed, levied and paid upon the income during the preceding year of every person, other than a corporation or joint stock company,

(a) residing or ordinarily resident in Canada at any time in such year; or

(b) who sojourns in Canada in such year for a period or periods amounting to one hundred and eighty-three days; or

(c) who is employed in Canada at any time in such year; or

(d) who, not being resident in Canada, is carrying on business in Canada at any time in such year; or

(e) who, not being resident in Canada, derives income for services rendered in Canada at any time in such year, otherwise than in the course of regular or continuous employment, for any person resident or carrying on business in Canada; or

(f) who, before his appointment was a resident of Canada and is now or hereafter becomes a Minister, High Commissioner, officer, servant or employee of the government of Canada, or an agent general for any of the provinces of Canada, or any officer, servant or employee thereof, resident outside of Canada, except upon income received by way of salary from the said government;

a tax computed in accordance with the rules set forth in paragraph A of the First Schedule to this Act and the rate set forth in paragraph AA of the said First Schedule.

(2) Save as herein otherwise provided, corporations and joint stock companies resident or carrying on business in Canada, no matter how created or organized, shall pay a tax upon income at the rate applicable thereto set forth in the First Schedule to this Act.”

Corporations
and joint
stock
companies.

13. (1) Subsection two of section nine B of the said Act, as enacted by section nine of chapter forty-one of the statutes of 1932-33 and as amended by section five of chapter fifty-five of the statutes of 1934, by section nine of chapter forty of the statutes of 1935, by sections seven and eight of chapter thirty-eight of the statutes of 1936, by section ten of chapter forty-six of the statutes of 1939 (First Session), and by section sixteen of chapter eighteen of the statutes of 1940-41, is further amended by adding the following paragraph at the end thereof:—

“(f) salaries, wages, premiums, annuities, compensation, remunerations, emoluments, rents and other fixed or determinable annual or periodical gains, profits and income received from sources within Canada by any such non-resident person, who is not engaged in trade or business within Canada, has not an office or place of business therein, and has not performed personal services within Canada at any time in the year, provided that such non-resident is a resident of a country which imposes a tax of a similar nature in respect of similar kinds of income derived from sources within such country and payable to non-residents of such country.

Salaries
and other
periodical
payments.

The tax payable by virtue of this paragraph shall be deducted by the Canadian debtor from the amount paid or credited to such non-resident at the time of payment or crediting and shall be remitted to the Receiver General of Canada.”

(2) Subsections three, four and nine, as enacted by section seventeen of chapter eighteen of the statutes of 1940-41, and subsections five, seven and eight, as enacted by section nine of chapter forty-one of the statutes of 1932-33, of the said section nine B, are repealed and the following substituted therefor:—

“(3) In the case of bearer coupons or warrants, whether representing interest or dividends, the taxes imposed by this section shall be collected by the encashing agent or debtor who shall, in the case of the tax imposed by subsection one of this section, withhold five per centum of the interest or dividends in respect of which such tax is imposed, and, in the case of the tax imposed by subsection two of this section, withhold fifteen per centum of the interest or dividends in respect of which such tax is imposed, and remit the same to the Receiver General of Canada;

Collection
and
remittance.
Bearer
coupon or
warrant.

Provided that any encashing agent so withholding and remitting shall be entitled to recover one hundred per centum of such interest or dividends represented by such bearer coupon or warrant from the debtor.

Collection and remittance. Interest or dividends.

“(4) In the case of interest or dividends in respect of fully registered shares, bonds, debentures, mortgages or any other obligations, the taxes imposed by this section shall be collected by the debtor who shall, in the case of the tax imposed by subsection one of this section, withhold five per centum of the interest or dividends in respect of which such tax is imposed, and, in the case of the tax imposed by subsection two of this section withhold fifteen per centum of the interest or dividends in respect of which such tax is imposed and remit the same to the Receiver General of Canada.

Exemptions or deductions not allowed.

“(5) No exemptions, deductions or tax credits provided by any other section of this Act shall apply in the case of the taxes imposed by this section except those exemptions provided by paragraphs (a), (b), (c) and (k) of section four of this Act.”

Determination as to who are residents.

“(7) For the purposes of this section the Minister shall have full power to determine the persons who are deemed to be residents of Canada, and in the case of a person who is resident abroad as well as in Canada, what income is taxable under the provisions of paragraphs (a), (b), (c), (d), (e) and (f) of subsection two of this section.

Agent for non-resident person.

“(8) Whenever an agent of a non-resident person receives payment of any money in respect of which a tax is imposed under this section and from which the tax has not been withheld, such agent shall withhold the tax from his principal and remit the same to the Receiver General of Canada.

Creditor to bear the tax.

“(9) Every agreement for payment to a non-resident person of any money in respect of which a tax is imposed upon such non-resident person by this section, without deducting or withholding such tax, is void.”

Subsection two of section 13 not enacted in respect of interest on obligations and provinces, etc.

14. Notwithstanding anything contained in subsection two of section thirteen of this Act, section nine B of the *Income War Tax Act* shall have effect as if the said subsection two had not been enacted in respect of interest on bonds or other obligations of or guaranteed by His Majesty in right of any province and in respect of interest on bonds or other obligations, provision for the payment of which interest is made by His Majesty in right of any province pursuant to a statute.

15. (1) Subsection two of section eleven of the said Act as enacted by section seven of chapter fifty-five of the statutes of 1934 and amended by section ten of chapter thirty-eight of the statutes of 1936, is repealed and the following substituted therefor:

"(2) Income accumulating in trust for the benefit of unascertained persons, or of persons with contingent interests shall be taxable in the hands of the trustee or other like person acting in a fiduciary capacity, as if such income were the income of a person other than a corporation; Provided that he shall not be entitled to the deductions for which provision is made in Rule five of section one and Rules one, three, four and five of section two of paragraph A of the First Schedule to this Act; Provided, further, that should more than one such trust be created, substantially all the assets of which are received from one person (whether or not administered by the same or different trustees) and be so conditioned as to fall in ultimately in favour of one beneficiary, class or group of beneficiaries, then the income of the several trusts shall be taxed as one trust in the hands of such one of the trustees as the Minister may determine."

Trusts for unascertained persons.

Trusts in favour of the same beneficiary.

(2) Paragraph (c) of subsection four of section eleven of the said Act, as enacted by section nineteen of chapter eighteen of the statutes of 1940-41, is repealed and the following substituted therefor:

"(c) income taxable under the provisions of this subsection shall be taxed as if such income were the income of a person other than a corporation, provided that no deduction may be made under Rule five of section one and Rules one, three, four and five of section two of paragraph A of the First Schedule to this Act."

Income capitalized. How taxed.

16. Section thirteen of the said Act, as enacted by section ten of chapter forty-one of the statutes of 1932-33, is amended by adding thereto the following subsection:—

"(2) Where the Minister is of opinion that taxation for any period has been or may be reduced as a result of any transaction entered into after the thirty-first day of December, one thousand nine hundred and forty-one, he shall have the power to determine in the notification sent by registered letter as provided for in subsection one of this section that the amount of such accumulation which he considers excessive shall be deemed to be distributed on the date of the said notification and the shareholders shall be deemed to have received such amount of profits as a dividend on the date of such notification and shall be taxable accordingly."

Tax avoidance.

17. Subsection two of section nineteen of the said Act, as enacted by section eleven of chapter thirty-eight of the statutes of 1936, is repealed and the following substituted therefor:—

"(2) Where, pursuant to subsection one of this section a dividend is deemed to be paid to a company incorporated or carrying on business in Canada, such company shall, notwithstanding

Corporation tax to be paid if through sale or winding up

the dividend deemed to be paid thereby is paid to a corporation.

notwithstanding section four of this Act, be taxable on the amount thereof; and where, pursuant to subsection one of this section a dividend is deemed to be paid to a company incorporated outside of Canada which does not carry on business in Canada, the company making the payment, unless it is one of the companies described in paragraph (*p*) of section two or paragraph (*k*) of section four of this Act, shall deduct from such payment the amount of income tax payable thereon under subsection two of section nine of this Act at the rate applicable thereto at the time when such payment is deemed to be made and shall pay the same to the Receiver General of Canada."

18. Section twenty-five A of the said Act, as enacted by section six of chapter twenty-four of the statutes of 1930, is amended by adding thereto the following subsection:—

Credit if non-resident's tax deducted at the source.

"(2) Any tax deducted under the provisions of subsection two of section nine B of this Act from any dividends or interest which are made taxable under subsection one of this section shall be applied as a credit against the tax subsequently found due by any non-resident person whose income is liable to taxation under the provisions of subsection one of this section."

19. (1) Subsections three and four of section twenty-seven of the said Act, as enacted by section twenty-two of chapter thirty-four of the statutes of 1940, are repealed and the following substituted therefor:—

Remittance of amount deducted.

"(3) The amount so deducted shall be remitted to the Receiver General of Canada at the same time as the payment is made to or placed to the credit of the non-resident person, and shall be accompanied by a statement in the form prescribed by the Minister.

Duties of agent of non-resident.

"(4) Whenever an agent of a non-resident person receives payments on account of anything mentioned in this section, from which the deduction herein mentioned has not been made, such agent shall make such deduction before he pays over or places such sum to the credit of his principal and shall remit the amount thereof to the Receiver General of Canada."

(2) The said section twenty-seven, as enacted by section twenty-two of chapter thirty-four of the statutes of 1940 and amended by sections twenty-two and twenty-three of chapter eighteen of the statutes of 1940-41, is further amended by adding the following thereto as subsection eight thereof:—

Limitation.

"(8) Subsection seven of this section shall only be applicable to persons resident in a country which grants a similar privilege to residents of Canada liable to pay a tax in such country upon rentals from real estate therein."

20. Section thirty-three of the said Act, as amended by section twenty-four of chapter eighteen of the statutes of 1940-41, is repealed and the following substituted therefor:—

“33. (1) Every person liable to taxation under this Act shall, Annual returns.

(a) on or before the thirtieth day of September in each year if his salary or wages are equal to or greater than three-quarters of his income, and

(b) on or before the thirtieth day of April in each year in the case of all other persons;

without notice or demand, deliver to the Minister a return in such form as the Minister may prescribe, of his total income during the last preceding year.

(2) Any person, whether liable to tax under this Act or not, shall at any time upon receipt of a notice or demand in writing from the Commissioner of Income Tax or any officer authorized to make such demand, deliver to the Minister a return, in such form as the Minister may prescribe, of his total income during the last preceding year.”

21. Section thirty-four of the said Act is amended by adding the following subsection thereto:—

“(2) In case a partner or proprietor dies after the close of the fiscal period but before the end of the calendar year, a separate return of the income of the deceased partner or proprietor from the business after the close of such fiscal period up to the date of death shall be made and income tax shall be assessed, levied and paid upon such income as if the same were the income of another person.” Death of partner.

22. (1) Subsection one of section thirty-nine of the said Act is repealed and the following substituted therefor:—

“39. (1) Every employer shall make a return on such form as the Minister may prescribe on or before the fifteenth day of October in each year showing Returns by employers.

(a) every person in his employ who received any salary or other remuneration in the preceding calendar year and the amount of such salary or other remuneration;

(b) the amount of the tax deducted pursuant to section ninety-two of this Act from the salary and wages of each person in his employ in the twelve month period ending the thirty-first day of August in the year in which such return is required to be made; and

(c) in the case of the return to be filed on or before the fifteenth day of October, nineteen hundred and forty-three, the amount of National Defence tax deducted under section ninety-one of this Act in the months of January to August, inclusive, of the year nineteen hundred and forty-two.”

(2) Subsection four of the said section thirty-nine, as enacted by section seven of chapter fourteen of the statutes of 1932-33, is repealed and the following substituted therefor:—

Information
returns—last
day of
February.

“(4) The returns required by subsections two, two A and three of this section shall be delivered to the Minister on or before the last day of February in each year without any notice or demand being made therefor and in such form as the Minister may prescribe.”

23. Section forty-eight of the said Act, as enacted by section fifteen of chapter thirty-eight of the statutes of 1936 and amended by section twenty-six of chapter eighteen of the statutes of 1940-41, is repealed and the following substituted therefor:—

Taxpayer's
estimate
of tax
payable.

“**48.** (1) Every person liable to pay any tax under any of the provisions of this Act, except sections nine B, twenty-seven and eighty-eight thereof, shall estimate the amount of such tax payable by him in the return of the income upon which such tax is payable.

Payment of
balance of
tax with
return.

(2) Any person from whose salary or wages any amount has been deducted under section ninety-two of this Act shall, if the aggregate of his salary or wages during the taxation year is equal to or greater than three-quarters of his income for such year, pay to the Receiver General of Canada at the time when he is required under section thirty-three of this Act to make the return of his income for such taxation year, the amount by which the tax on his income during such year, as estimated under subsection one of this section, exceeds the aggregate of

(i) all amounts deducted from his salary or wages under subsection two of section ninety-two of this Act during the twelve months period commencing the first day of September in the taxation year;

(ii) all amounts deducted under subsection one of section ninety-two of this Act during the taxation year from interest or dividends forming part of his income; and

(iii) in respect of the tax payable on income for the year nineteen hundred and forty-two only, all amounts deducted from his income as national defence tax under the provisions of section ninety-one of this Act in the months of January to August, nineteen hundred and forty-two, both inclusive,

and if any person fails to pay any amount which he is required to pay by this subsection, or any part thereof, as thereby required, he shall pay interest thereon at the rate of five per centum per annum from the day on or before which such payment was required to be made to the day of payment.

(3) Every person, other than a corporation or a person to whom subsection two of this section applies, shall pay all taxes which he is liable to pay upon his income during any taxation year under any of the provisions of this Act, except sections nine B, twenty-seven and eighty-eight thereof, by quarterly instalments during the twelve month period commencing the first day of September in the taxation year, as follows:—

Payment by
instalments.

(a) on or before the fifteenth day of October and on or before the fifteenth day of January in such period, an amount equal to one-quarter of such tax as estimated by him on his income for the year last preceding the taxation year or on his estimated income for the taxation year, at the rates for the taxation year; and

(b) on or before the fifteenth day of April and on or before the fifteenth day of July in such period, one-half of the amount by which the tax payable as estimated by him on his income for the taxation year at the rates for the taxation year exceeds the aggregate of

(i) all amounts paid under paragraph (a) of this subsection, and

(ii) all amounts deducted during the taxation year from earnings, interest or dividends, forming part of his income under section ninety-one and subsection one of section ninety-two of this Act, and

(iii) all amounts deducted from his salary or wages under subsection two of section ninety-two of this Act during the twelve month period commencing the first day of September in the taxation year;

and if, after examination of any person's return under section fifty-three of this Act, it is established for the purposes of this Act that the instalments paid by him under this subsection amount, in the aggregate, to less than the tax payable, he shall forthwith after notice of assessment is sent to him under section fifty-four of this Act, pay the unpaid amount thereof together with interest thereon at five per centum per annum from the thirtieth day of April in the period during which such instalments were payable until the date of payment.

(4) Every corporation shall pay all taxes which it is liable to pay in any taxation year under any of the provisions of this Act, except sections nine B, twenty-seven and eighty-eight thereof, by instalments payable on or before the last day of each month during the twelve month period ending six months after the close of such taxation year, as follows:

Monthly
instalment
payments by
corporations.

(a) during the first eight months in such period, an amount equal to one-twelfth of such tax as estimated by it on its income for the year last preceding the taxation year or on its estimated income for the taxation year at the rate for the taxation year;

(b)

(b) during the last four months in such period, one-fourth of the amount by which the tax payable as estimated by it on its income for the taxation year at the rate for the taxation year, exceeds the aggregate of

(i) the amounts paid under paragraph (a) of this subsection, and

(ii) the amounts deducted during the taxation year under subsection one of section ninety-two of this Act from interest or dividends forming part of its income,

and if, after examination of any corporation's return under section fifty-three of this Act, it is established for the purposes of this Act that the instalments paid by such corporation in any year under this section amount, in the aggregate, to less than the tax payable, it shall forthwith after notice of assessment is sent to it under section fifty-four of this Act, pay the unpaid amount thereof together with interest thereon at five per centum per annum from the day four months after the end of the taxation year until the date of payment.

Interest.

(5) If any person who is required to pay on the quarterly instalment basis as provided in subsection three of this section pays less than the amount which he is required to pay on any such date as provided in the said subsection, he shall pay interest at eight per centum per annum upon the amount by which his payment on such instalment date is less than the amount required to be paid on such date from the date when such instalment became due to the date of payment.

Interest.

(6) If any corporation pays less than one-twelfth of the tax as estimated by it on its income for the year last preceding the taxation year, or on its estimated income for the taxation year at the rates for the taxation year during each of the first eight months of the twelve month period ending six months after the close of such taxation year, or if it pays less than the amount required as provided in paragraph (b) of subsection four of this section during the last four months in such twelve month period ending six months after the close of such taxation year, it shall pay interest at the rate of eight per centum per annum upon the deficiency in any instalment from the date when such instalment was due to the date of payment; provided, however, that the interest in respect of the first two months' instalments in such twelve month period ending six months after the close of the taxation year one thousand nine hundred and forty-two shall be at the rate of three per centum per annum during such twelve-months' period (and thereafter at the eight per centum per annum rate) upon any deficiency in any instalment due in the said two months."

24. Section forty-nine of the said Act, as enacted by section fifteen of chapter thirty-eight of the statutes of 1936, is repealed and the following substituted therefor:—

“**49.** If any person fails to pay any amount which he is required to pay by subsection two of section forty-eight of this Act, or any part thereof, as thereby required, he shall pay, in addition to the interest therein provided for, interest on the amount which he so fails to pay at the rate of three per centum per annum from the day on or before which such payment was required to be made to the day of payment.”

Penalty for short payment.

25. Subsection two of section fifty-four of the said Act is repealed and the following substituted therefor:—

“(2) Except as otherwise provided in this Act, any additional tax found due over the estimated amount shall be paid within one month from the date of the mailing of the notice of assessment.”

Payment of additional tax.

26. Subsection two of section eighty of the said Act, as enacted by section one of chapter thirty of the statutes of 1928, is repealed and the following substituted therefor:—

“(2) Any information or complaint with respect to any offence referred to in subsection one of this section, whenever the prosecution, suit or proceeding is instituted under the provisions of the *Criminal Code* relating to summary convictions, may be laid or made within three years from the time when the matter of the information or complaint arose.”

Information or complaint within three years.

R.S. c. 36.

27. Section eight-four of the said Act, as enacted by section sixteen of chapter forty-one of the statutes of 1932-33, is amended by adding thereto the following subsection:—

“(3) Where any sum of money is owing by virtue of the provisions of this section, the Minister shall make a written demand by registered letter to the person owing such moneys for the amount thereof and such demand shall constitute a notice of assessment for the purposes of this Act and sections fifty-five to seventy-four, both inclusive, of this Act shall apply *mutatis mutandis*.”

Demand by registered post. Notice of assessment.

28. The Schedule of rates at the end of subsection one of section eighty-eight of the said Act, as enacted by section twenty-seven of chapter eighteen of the statutes of 1940-41, is repealed and the following substituted therefor:

“On gifts up to and including \$5,000—10%

On gifts exceeding

\$ 5,000 but not exceeding \$10,000—11%

\$10,000 but not exceeding \$20,000—12%

\$20,000 but not exceeding \$30,000—13%

\$30,000 but not exceeding \$40,000—14%

Gift tax rates.

\$ 40,000 but not exceeding \$	50,000—15%
\$ 50,000 but not exceeding \$	75,000—16%
\$ 75,000 but not exceeding \$	100,000—17%
\$ 100,000 but not exceeding \$	150,000—18%
\$ 150,000 but not exceeding \$	200,000—19%
\$ 200,000 but not exceeding \$	250,000—20%
\$ 250,000 but not exceeding \$	300,000—21%
\$ 300,000 but not exceeding \$	400,000—22%
\$ 400,000 but not exceeding \$	500,000—23%
\$ 500,000 but not exceeding \$	600,000—24%
\$ 600,000 but not exceeding \$	700,000—25%
\$ 700,000 but not exceeding \$	800,000—26%
\$ 800,000 but not exceeding \$	1,000,000—27%
\$1,000,000	—28%”

29. Subsection three of section eighty-eight of the said Act, as enacted by section twenty-eight of chapter eighteen of the statutes of 1940-41, is repealed and the following substituted therefor:—

Date
payable.

“(3) The tax shall be paid in full to the Receiver General of Canada on or before the thirtieth day of April next succeeding the year in which the gifts were made; and if not so paid the tax shall bear interest at the rate of eight per centum per annum from the date payable.”

National
Defence
Tax
repealed.

30. Section ninety-one of the said Act, as enacted by section twenty-six of chapter thirty-four of the statutes of 1940 and amended by section thirty-one of chapter eighteen of the statutes of 1940-41, shall be repealed on and after the first day of September, one thousand nine hundred and forty-two and any moneys deducted during the year one thousand nine hundred and forty-two from earnings, interest or dividends forming part of any person’s income pursuant to the provisions thereof, and remitted to the Receiver General of Canada, shall be deemed to have been paid on account of the taxes imposed and levied under section nine of this Act upon the income of such person for the year one thousand nine hundred and forty-two.

31. The said Act is further amended by adding thereto the following parts:

“PART XVI

“TAX DEDUCTION AT THE SOURCE

Interest
and
dividends.

“**92.** (1) Every person becoming liable, on or after the first day of September, one thousand nine hundred and forty-two, to pay to any person described by paragraphs

(a), (b), (c), (d) and (e) of subsection one of section nine of this Act, either forthwith or on demand,

(i) any amount as interest pursuant to the provisions of a fully registered bond, debenture or other similar obligation, or

(ii) any amount by way of dividend in respect of any share of stock,

shall deduct or withhold therefrom an amount equal to seven per centum of such amount or sum and shall, one week from the day when the liability to make such payment arises, or from the day when the creditor's right to demand payment thereof arises, or at such other time as the Minister may by regulation prescribe remit the same to the Receiver General of Canada on behalf of the creditor to whom such interest or dividend is payable as a payment on account of taxes payable by such person under section nine of this Act.

(2) Every employer who, after the first day of September, one thousand nine hundred and forty-two, pays any salary or wages to any person in his employ who is resident or employed in Canada with respect to any established payroll period commencing after the thirty-first day of August, one thousand nine hundred and forty-two, shall deduct or withhold from such salary or wages such amount in respect of the taxes payable under section nine of this Act by such person, as may be prescribed by regulations made by the Governor in Council and published in the *Canada Gazette*, and shall remit the same to the Receiver General of Canada as a payment on account of such taxes within one week of the day when he becomes liable to pay such salary or wages or at such other time as the Minister may by regulation prescribe.

Salary and wages.

(3) Every person liable to deduct or withhold any amount under subsections one or two of this section shall from time to time make a return at such time and in such form, and containing such information, as the Minister may prescribe.

Returns.

(4) Every person whose employer is required to deduct or withhold any amount from his salary or wages under subsection two of this section shall, prior to the first day of September, nineteen hundred and forty-two, or as may be prescribed by regulations hereunder, or, if his employment commences after that date, immediately thereafter furnish to his employer such information as the Minister may require on a form prescribed by the Minister.

Information furnished by employer to employee.

(5) Every employee failing to file with his employer the form prescribed in subsection four of this section shall be liable to have the deduction from his salary or wages provided for in subsection two of this section made at the rate authorized as hereinbefore provided in respect of an unmarried person without dependents in receipt of a salary

Failure to file form.

within the range in which such employee is paid and without regard to the tax credit to which he would otherwise have been entitled in respect of persons dependent upon him for support.

Moneys held
in trust.

(6) Any person who, pursuant to subsections one or two of this section, deducts or withholds any amount from any payment which he is liable to make to any person shall be deemed to hold the amount so deducted or withheld in trust for His Majesty.

Priority.

(7) All amounts deducted or withheld by any person under subsections one and two of this section shall be kept separate and apart from the moneys of the person so deducting and in the event of any liquidation, assignment or bankruptcy of the person who made such deductions the said amounts so deducted shall remain apart and form no part of the estate of such person in liquidation, assignment or bankruptcy. In any event the moneys so deducted shall be paid over to His Majesty in full in priority to the claims of any secured or unsecured creditors including any claims of His Majesty in right of any province of Canada.

Refunds.

(8) If the Minister is of the opinion that any person on whose behalf money has been paid to the Receiver General of Canada under this section was not liable to pay any tax under this Act, or if the Minister is of opinion that the moneys paid to the Receiver General of Canada under this section on behalf of such person are in excess of the tax which such person was liable to pay under this Act, the Minister may, upon application by such person in writing within twelve months from the close of the calendar year in which such money was paid, repay to him the amount so paid or such part thereof as in his opinion such person was not liable to pay.

Penalty.

(9) Any person who fails to comply with any of the requirements of this section shall be guilty of an offence and liable on summary conviction to a penalty not exceeding ten thousand dollars or to six months' imprisonment, or to both such fine and such imprisonment.

No action
against
person
collecting
or with-
holding.

(10) No action shall lie against any person for withholding or deducting any sum of money in compliance or intended compliance with this section or any regulation made thereunder.

Definition.

(11) In this section, unless the context otherwise requires,

(a) "salary or wages" includes any remuneration, compensation, hire, emolument, stipend, perquisite or any similar payment or any indemnity, pension or director's fee, howsoever paid for any services, functions or duties rendered or performed in Canada; and

(b) "employer" means any person liable to pay any salary or wages and includes His Majesty in right of Canada and any province of Canada.

(12) Interest or dividends payable to the following persons shall not be liable to the deduction at the source provided in subsection one of this section:— Persons not liable.

(a) persons and institutions mentioned in paragraphs (a) to (i), both inclusive, and in paragraphs (p) and (q) of section four of this Act,

(b) municipalities or municipal or public bodies which in the opinion of the Minister perform a function of government,

(c) His Majesty in right of Canada or any province of Canada.

(13) Dividends payable to corporations shall not be liable to the deduction at the source provided in subsection one of this section.

"PART XVII

"REFUNDABLE PORTION OF TAX

"93. (1) The Minister shall, in respect of any taxes paid, as herein provided, refund to each taxpayer the amount by which either one-half of the taxes which he was liable to pay upon his income for any taxation year after one thousand nine hundred and forty-one, less the deductions provided by section eight and before any amount was deducted therefrom under section seven A of this Act or the aggregate of Amount refundable.

(a) an amount equal to eight per centum of his taxable income during the taxation year or eight hundred dollars whichever is less in the case of a person subject to tax under Rule three of section one of Paragraph A of the First Schedule to this Act, or, an amount equal to ten per centum of his taxable income during such year or one thousand dollars whichever is less, in the case of a person subject to tax under Rule one of section one of Paragraph A of the First Schedule to this Act; and

(b) an amount equal to one per centum of his taxable income during the taxation year, or one hundred dollars whichever is less for each dependent in respect of whom he may make a deduction from his normal tax under Rule five of section one of paragraph A of the First Schedule to this Act, whichever is less, exceeds the aggregate of the amounts which such taxpayer is entitled to deduct under section seven A of this Act from the taxes otherwise payable by him upon his income during the taxation year under subsections one and three of section nine of this Act.

Time
repayable.

(2) The amounts refundable under subsection one of this section shall be paid to the taxpayer after the cessation of hostilities between Canada and Germany, Italy and Japan, at such times and in such instalments as may be prescribed by regulation made by the Governor in Council, but in the case of taxes paid upon income for nineteen hundred and forty-two taxation period not later than the end of the second fiscal period of the Government of Canada commencing after a date to be fixed for the purposes of this Act and of *The Excess Profits Tax Act, 1940*, by the Governor in Council as the date of the cessation of hostilities between Canada and Germany, Italy and Japan, and in the case of taxes paid upon income for each subsequent year not later than one year subsequent to the date fixed for the repayment of taxes paid upon income for the next succeeding year; provided, however, that in the event of the death of the taxpayer, payment may be made to his legal representative at a date earlier than the date hereinbefore specified.

Interest.

(3) The Minister shall pay, together with any payment made pursuant to subsection one of this section, interest on the amount thereof at the rate of two per centum per annum from the first day of October next after the end of the year in respect of which the refundable portion of the tax on the income of the year is levied."

French
version
amended.

32. Subsection one of section eighteen of the French version of the said Act is amended by striking out in the sixth and seventh lines thereof the words "la corporation a en caisse des recettes non distribuées" and substituting therefor "la compagnie a en sa possession un revenu non distribué".

Coming into
force.

33. (1) Sections one, two, four, six, seven, nine, ten, eleven, twelve, fifteen, seventeen, eighteen, nineteen and twenty-one and subsections one and two of section three of this Act and subsection two of section three of the *Income War Tax Act* as enacted in subsection three of section three of this Act, and subsections one, three and six of section five of this Act, and paragraph (q) of subsection one of section five of the *Income War Tax Act* as enacted in subsection seven of section five of this Act and subsection two of section eight and subsection two of section thirteen of this Act shall be applicable to income of the 1942 taxation period and fiscal periods ending therein and of all subsequent periods.

(2) Subsections two and four of section five and subsection one of section eight of this Act shall be applicable to income of the 1941 taxation period and of fiscal periods ending therein and of all subsequent periods.

(3) Subsection three of section three of the *Income War Tax Act* as enacted by subsection three of section three of this Act shall be deemed to have come into force on and after the first day of July, 1942, and shall be applicable to the profits of the taxation year 1942 and of fiscal periods ending therein subsequent to June thirtieth and of subsequent years and fiscal periods; provided, however, that if any fiscal period ends between June thirtieth one thousand nine hundred and forty-two and July first one thousand nine hundred and forty-three, the provisions of the said section shall apply to only that portion of the profits which the number of days of such fiscal period since June thirtieth one thousand nine hundred and forty-two bears to the total number of days in such fiscal period.

(4) Subsection one of section thirteen and section twenty-eight shall be deemed to have come into force on the twenty-fourth day of June, 1942, and shall be applicable to all payments on or after the said date.

(5) Section ten A shall apply only in respect of contributions or expenditures made during the calendar year 1942 and in respect of taxes payable upon income of the taxation year 1942 or fiscal periods ending in 1942 or 1943.

(6) Paragraph (p) of subsection one of section five of the *Income War Tax Act*, as enacted in subsection seven of section five of this Act, shall be applicable to the taxation year 1943 and fiscal periods ending therein.

(7) Sections twenty and twenty-two of this Act shall come into force on the first day of January, 1943, and shall be applicable to the income of 1942 and of fiscal periods ending therein.

(8) Subsections four and six of section forty-eight of the *Income War Tax Act*, as enacted by section twenty-three of this Act shall apply in respect of fiscal periods ending on and after the thirty-first day of December, 1942.

Ottawa: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty

6 GEORGE VI.

CHAP. 29.

An Act to amend The National Resources Mobilization Act,
1940.

[Assented to 1st August, 1942.]

HIS Majesty, by and with the advice and consent of the 1940, c. 13.
Senate and House of Commons of Canada, enacts as
follows:—

1. This Act may be cited as *The National Resources Mobilization Act Amendment Act, 1942.* Short title.

2. Section two of *The National Resources Mobilization Act, 1940*, chapter thirteen of the statutes of 1940, is amended by striking out in the first line thereof the words "Subject to the provisions of section three hereof". Special powers of the Governor in Council.

3. Section three of the said Act is repealed and sections four, five and six are renumbered three, four and five respectively. Limitation in respect of service overseas.

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King's Most Excellent Majesty

6 GEORGE VI.

CHAP. 30.

An Act to amend the Precious Metals Marking Act.

[Assented to 1st August, 1942.]

R.S., c. 84;
1928, c. 40;
1929, c. 53;
1934, c. 14;
1935, c. 9;
1937, c. 15;
1940-41, c. 8;
1942, c. 6.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Subsection seven of section ten of the *Precious Metals Marking Act*, chapter eighty-four of the Revised Statutes of Canada, 1927, as enacted by section one of chapter eight of the statutes of 1940-41, is amended by adding thereto as paragraph (b) the following:—

“(b) The word “gold” or any carat mark or any word indicating gold or its fineness or colourable imitation thereof shall not be applied to any watch cases manufactured in or imported into or offered for sale in Canada of a quality lower than that set forth in paragraph (a) of this subsection.”

2. This Act shall be deemed to have come into force on the fourth day of April, 1941.

Coming into force.

Ottawa: Printed by EDMOND CLOUTIER, Law Printer to the King's Most Excellent Majesty

6 GEORGE VI.

CHAP. 31.

An Act to provide for the Reinstatement in Civil Employment of discharged members of His Majesty's Forces and other designated classes of persons.

[Assented to 1st August, 1942.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *The Reinstatement in Civil Employment Act, 1942*. Short title.

2. In this Act and in any order or regulation made thereunder, unless the context otherwise requires,

(a) "service in His Majesty's forces" means—

(i) service on active service in the present war in the naval, military or air forces of His Majesty (including time served with full pay and allowances in the Canadian Women's Army Corps), or any period of training, service or duty in consequence of having been called out under *The National Resources Mobilization Act, 1940*; Interpretation.
"Service in His Majesty's Forces."
Naval, military or air forces.
1940, c. 13.

(ii) service in the capacity of merchant seaman by any person who is a British subject and a citizen of and resident in Canada engaged in such capacity on or since September 9, 1939, on a vessel sailing in coastwise waters or in waters outside the territorial limits of Canada, whether under Canadian registry or licence or registry or licence of any other country other than a country at war with the United Nations, and after such service for a continuous period of at least six months including layoff periods and after discharge or release from such service, or other termination thereof; Merchant seamen.

(iii) service as a member of the Corps of (Civilian) Canadian Fire Fighters for Service in the United Kingdom during the period of such service or any period of training, service or duty in consequence of (Civilian) Canadian Fire Fighters.

135

having

1940, c. 13. having been called out under *The National Resources Mobilization Act, 1940*;

“employer.” (b) “employer” in relation to any person accepted for service in His Majesty’s forces, means a person carrying on any undertaking or service in which the person accepted for service had been employed for at least three months immediately prior to the date on which he was accepted for service, or in which on that date he had employee status or a recognized position by reason of an agreement between one or more employers and one or more trade unions or groups of employees; and references to an employer shall be construed as including references to any person for the time being carrying on any undertaking or service with which has been amalgamated the undertaking or service in which the person accepted for service was employed when so accepted or in which it was comprised when the employee’s service in His Majesty’s forces began.

Duty of employer to reinstate employee. **3.** It shall be the duty of any employer by whom a person accepted for service in His Majesty’s forces was employed when accepted for such service, to reinstate him in employment at the termination of his service in such occupation and position as would be consistent with the true intent and purposes of this Act and under conditions not less favourable to him than those which would have been applicable to him had he remained in the employment of that employer: Provided, that the right to reinstatement shall be subject to established rules of seniority in the employer’s establishment, with retention of seniority rights during the employee’s period of service with His Majesty’s forces, or, in an absence of such rules, to preference according to dates of first employment in the employer’s service with due consideration to continuity of employment in that service:

Proviso. And ‘Provided, further, that for determining the employee’s rights to pension or other benefits, service in His Majesty’s forces shall be deemed to have been service with the employer.

Proviso.

Defences available to employers. **4.** In any proceedings for the violation of section three of this Act, it shall be a defence for the employer to prove,—

(a) that the person formerly employed by him did not, within three months after discharge in Canada from the service or from hospital treatment following discharge in Canada, or within four months after discharge overseas or from hospital treatment following discharge overseas, apply to the employer for reinstatement; or

(b) that, subject to the provisions of paragraph (a), having been offered reinstatement by the employer,

he failed, without reasonable excuse, to present himself for employment at the time and place notified to him by the employer; or

(c) that, by reason of a change of circumstances, other than the engagement of some other person to replace him, it was not reasonably practicable to reinstate him or that his reinstatement in an occupation and under conditions not less favourable to him than those which would have been applicable to him had he not been accepted for service with the armed forces was impracticable, and that the employer has offered to reinstate him in the most favourable occupation and under the most favourable conditions reasonably practicable; or

(d) that he was physically or mentally incapable of performing work available in the employer's service; or

(e) that he was employed to take the place of an employee who had been previously accepted for service in His Majesty's forces and that such employee had been reinstated in his employment.

5. Where an employer has reinstated a former employee in accordance with section three of this Act, he shall not, without reasonable cause, terminate the employment of that employee and, in any proceedings for violation of this section in any case where the employment was terminated within six months of the reinstatement the onus shall be on the employer to prove that he had reasonable cause for terminating the employment.

Discharge of
reinstated
employee.

Onus of
proof.

6. An employer shall not terminate the employment of any employee in order to evade the obligations imposed on him by this Act or in the expectancy that the employee will or may be accepted for service in His Majesty's forces. In any proceedings for violation of this section if the court is of the opinion that there are reasonable grounds for believing that the employment was terminated in violation thereof, the employment shall be deemed to have been so terminated unless the employer proves that the termination was for a reason unconnected with such obligations or such expectancy.

Discharge of
employee in
expectancy of
acceptance
for service.

Onus of
proof.

7. When reviving a contract of apprenticeship in any designated trade upon the discharge from service in His Majesty's forces of a former apprentice or when entering into a new contract between the former master and such apprentice, due regard shall be given to and allowance made for any instruction relevant to such trade received by the said apprentice while serving in His Majesty's

Provincial
apprentice-
ship legis-
lation to
apply.

forces, and the relationship of master and apprentice shall be deemed to be the relationship of employer and employee for the purposes of this Act.

Contract or
arrangement
between
employer
and
employee.

8. Nothing in this Act shall confer on any employer authority to make any contract or arrangement with reference to the period of service of his employees in His Majesty's forces which he is not authorized to make under any power already possessed by him, but where any employer has entered into a mutual agreement with his employees undertaking to restore to employment employees who enlist for service in His Majesty's forces such agreement shall continue in force to the extent that it is not less advantageous to an employee than the provisions of this Act, subject to such interpretation as may be mutually agreed to by the contracting parties.

Offence.

Penalty.

9. Any employer who contravenes or fails to comply with the provisions of sections three, five, or six of this Act, shall be guilty of an offence and liable on summary conviction to a fine not exceeding five hundred dollars, and, in addition, the court shall order him to pay to the person whom he has failed to reinstate, or whose employment he has terminated, a sum not exceeding an amount equal to twelve weeks' remuneration at the rate at which he was being remunerated by that employer when he was accepted for service in His Majesty's forces.

Prosecution
on behalf
of employee.

10. The Minister administering this Act shall, where he considers the circumstances warrant a prosecution under section nine, institute proceedings on behalf of a former employee without cost to such employee.

Orders and
regulations.

11. (1) The Governor in Council may make all such orders and regulations as may be deemed necessary or desirable to carry out the purposes and intentions of this Act, which orders and regulations shall have the force of law and shall forthwith be published in the *Canada Gazette* and be tabled in Parliament forthwith if Parliament is in session, and if Parliament is not in session, within two weeks of the opening of the session next following the making of such order or regulation, and he may prescribe the penalties that may be imposed for the violation of such orders and regulations.

Minister to
this Act.

(2) The Governor in Council may designate such Minister of the Crown to administer this Act as he may deem advisable.

6 GEORGE VI.

CHAP. 32.

An Act to amend the Special War Revenue Act.

[Assented to 1st August, 1942.]

R.S., c. 179;
1928, c. 50;
1929, c. 57;
1930, c. 43;
1931, c. 54;
1932, c. 54;
1932-33, c. 50;
1934, c. 42;
1935, c. 33;
1936, c. 45;
1937, c. 41;
1938, c. 52;
1939, c. 52;
1939 (2nd
Sess.), c. 8;
1940, c. 41;
1940-41, cc. 1,
27.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. (1) Paragraph (a) of section two of the *Special War Revenue Act*, chapter one hundred and seventy-nine of the Revised Statutes of Canada, 1927, as enacted by section one of chapter twenty-seven of the statutes of 1940-41, is repealed and the following substituted therefor:—

“(a) “Minister” means

“Minister.”

(i) in or in relation to Parts I and III the Minister of Finance; and

(ii) in or in relation to Parts II and IV to XVII, inclusive, the Minister of National Revenue;”

(2) The said section is further amended by adding thereto as paragraph (d) the following:—

“(d) “stamp” or “excise stamp” means a stamp prepared for the purposes of this Act pursuant to a direction of the Minister under section one hundred of this Act.”

“stamp.”
“excise
stamp.”

2. (1) The heading of Part III of the said Act is repealed and the following substituted therefor:—

“INSURANCE PREMIUMS OTHER THAN MARINE.”

(2) Paragraph (b) of section thirteen of the said Act, as enacted by section one of chapter fifty-four of the statutes of 1932 and amended by section two of chapter fifty of the statutes of 1932-33, is repealed and the following substituted therefor:—

“(b) “Company” includes any corporation or any society or association, incorporated or unincorporated, or any partnership, or any exchange, or any underwriter, carrying on the business of insurance, other than a

“company.”

fraternal benefit society, a corporation transacting marine insurance, or a purely mutual corporation in respect of any year in which the net premium income in Canada of such mutual corporation is to the extent of not less than fifty per centum thereof derived from the insurance of farm property or wholly derived from the insurance of churches, schools or other religious, educational or charitable institutions;”

3. Paragraph (e) of the said section thirteen is repealed and the following substituted therefor:—

“foreign
company.”

“(e) “foreign company” means any corporation incorporated under the laws of any foreign country, for the purpose of carrying on the business of insurance, and includes any association of persons formed in any such country upon the plan known as Lloyds whereby each associate underwriter becomes liable for a stated, limited or proportionate part of the whole amount insured by a policy and any exchange formed in any such country;”

4. Paragraph (f) of the said section thirteen is repealed and the following substituted therefor:—

“net
premiums.”

“(f) “net premiums” means, in the case of a company transacting life insurance, the gross premiums received by the company other than the consideration received for annuities, less premiums returned and less the cash value of dividends paid or credited to policyholders; and, in the case of any other company, the gross premiums received or receivable by the company or paid or payable by the insured less the rebates and return premiums paid on the cancellation of policies: Provided that in the case of a mutual company which carries on business on the premium deposit plan and in the case of an exchange “net premiums” means the actual net cost of the insurance to the insured during the taxation period together with interest on the excess of the premium deposit over such net cost at the average rate earned by the company on its funds during the said period;”

Proviso.

5. Section fourteen of the said Act, as enacted by section one of chapter fifty-four of the statutes of 1932, is repealed and the following substituted therefor:—

Tax on
certain
insurance
companies
upon net
premiums.

“14. (1) Every company authorized under the laws of the Dominion of Canada or of any province thereof, to transact the business of insurance, other than an association of persons formed on the plan known as Lloyds, a mutual company not carrying on the business of life insurance, and an exchange, shall pay to the Minister a tax of two per centum upon the net premiums received by it in Canada

less net premiums paid for reinsurance to companies or associations to which this section applies, during the year 1941 and each calendar year thereafter.

(2) Every association of persons formed on the plan known as Lloyds, and every mutual company not carrying on the business of life insurance and not carrying on business on the premium deposit plan, authorized under the laws of the Dominion of Canada or of any province thereof, to transact the business of insurance, shall pay to the Minister a tax of three per centum upon the net premiums received by it in Canada, less net premiums paid for reinsurance to companies or associations to which this section applies, during the year 1941 and each calendar year thereafter.

Lloyds, and mutual companies other than mutual life and premium deposit mutual insurance coys.

(3) Every mutual company authorized under the laws of the Dominion of Canada or of any province thereof, to transact the business of insurance and which carries on business on the premium deposit plan and every exchange so authorized shall pay to the Minister a tax of four per centum upon the net premiums received by it in Canada during the calendar year 1941 and each calendar year thereafter.

Exchanges and premium deposit mutual coys.

(4) Premiums received in respect of life insurance policies from policyholders resident in Canada, and premiums received in respect of other policies, insuring persons resident, or property situate, in Canada at the time such insurance was effected or renewed, whether or not payment is made in Canada, shall be deemed to be premiums received in Canada for the purpose of this section."

Premiums deemed premiums received in Canada.

6. Section fifteen of the said Act, as enacted by section one of chapter fifty-four of the statutes of 1932, is repealed and the following substituted therefor:—

"15. Every company, being a corporation, underwriter or association transacting marine insurance, which transacts in Canada, in addition to its business of marine insurance, a class of insurance other than marine insurance, shall be subject to the provisions of this Part in respect of such other business as fully as if it were not authorized to transact the business of marine insurance."

Tax on marine ins. coys. for other class of insurance.

7. Section seventeen of the said Act, as enacted by section one of chapter fifty-four of the statutes of 1932, is repealed and the following substituted therefor:—

"17. (1) Every life insurance company to which subsection one of section fourteen applies shall, on or before the first day of September, 1942, and on or before the first day of March in each year thereafter, make a return to the Superintendent on a form to be furnished by him showing the gross premiums, other than the consideration received

Return to be made by life ins. companies.

for annuities, received by it, the premiums returned, the dividends paid or credited to policyholders, and reinsurance premiums paid by it to companies to which the said section fourteen applies, during the twelve months ending on the last day of December preceding the date on which such return is filed.

Return
by other
companies
and
associations.

(2) Every company or association to which subsection one or subsection two of section fourteen applies, other than a life insurance company, shall, on or before the first day of September, 1942, and on or before the first day of March in each year thereafter, make a return to the Superintendent on a form to be furnished by him showing the gross premiums received by it, the rebates, return premiums on cancellation of policies and reinsurance premiums paid by it to companies or associations to which the said subsections apply, during the twelve months ending on the last day of December preceding the date on which such return is filed.

Return
by mutual
companies.

(3) Every company to which subsection three of section fourteen applies shall, on or before the first day of September, 1942, and on or before the first day of March in each year thereafter, make a return to the Superintendent on a form to be furnished by him showing the amount of all insurance on property effected or renewed by such company in Canada and the net premiums in respect of such insurance received by the company in each case during the twelve months ending on the last day of December preceding the date on which such return is filed.

How
signed

(4) Such return shall, in the case of a Canadian company, be signed by the president, vice-president, managing director or secretary; in the case of a company other than a Canadian company, by the chief agent of the company in Canada, or in the case of a company not having a chief agent in Canada, in such manner as the Minister may prescribe.

Amount of
tax to be
remitted
with return.

(5) Every such company shall at the time of making such return remit to the Superintendent the amount of the tax payable under the provisions of this Part in respect of the net premiums received by it during the period covered by the return."

Section
repealed.

8. Section twenty-two of the said Act, as enacted by section one of chapter fifty-four of the statutes of 1932, is repealed.

9. Section twenty-five of the said Act, as enacted by section three of chapter fifty-four of the statutes of 1932 and amended by section five of chapter twenty-seven of the statutes of 1940-41, is repealed and the following substituted therefor:—

Tax on
despatches.

"25. (1) Every telegraph operator shall pay to the Minister, on the first day of February, May, August and November in each year, the sum of seven cents in respect of

each despatch transmitted by such telegraph operator during the three months ending respectively on the last day of December, March, June and September preceding.

(2) Every telephone operator shall pay to the Minister, on the first day of February, May, August and November in each year, a sum equal to fifteen per cent. of the charge made by such telephone operator to the person paying or liable to pay the same in respect of every long distance telephone call costing more than fifteen cents made during the three months ending respectively on the last day of December, March, June and September preceding: Provided that upon long distance telephone calls made from any public pay station, whether operated by means of automatic slot machines or otherwise, there shall be paid in lieu of the tax otherwise imposed by this subsection, the sum of five cents for each such call for which a charge of more than fifteen cents and not more than forty-five cents is made, and five cents for each additional charge of thirty-five cents or any fraction of thirty-five cents: Provided further that the tax imposed by this subsection shall in no case be greater than seventy-five cents on any one call.

Tax on long distance telephone calls.

Proviso.

(3) Every telephone operator shall pay to the Minister, on the first day of February, May, August and November in each year, the sum of twenty-five cents in respect of each telephone extension of such operator for each month or part thereof during which such telephone extension was in any dwelling house, apartment or other domestic establishment during the three months period ending respectively on the last day of December, March, June and September preceding the said days.

Tax on telephone extensions.

(4) It shall be lawful for the operator to add to the regular charge for every such telephone extension, despatch or call the amount of the tax imposed by this section and to collect the same from the person paying or liable to pay for the telephone extension, transmission of the despatch or call. This subsection shall apply to the Crown as well in the right of the Dominion as in the right of any province.

Collection of tax.

(5) No tax shall be imposed in respect of any telephone extension, despatch or telephone call for which no charge is made by the operator."

Exception.

10. Subsection one of section twenty-six of the said Act, as enacted by section three of chapter fifty-four of the statutes of 1932, is repealed and the following substituted therefor:—

"26. (1) Every such telegraph and telephone operator shall make quarterly to the Commissioner of Excise or officer of the Department of National Revenue authorized by the Commissioner to receive the same, a return in accordance with a form approved by the Commissioner,

Returns.

setting forth the number of telephone extensions, despatches or long distance telephone calls taxable under this Part, and the amount payable in respect thereof."

11. Section twenty-seven of the said Act, as enacted by section three of chapter fifty-four of the statutes of 1932, is repealed and the following substituted therefor:—

Record of
telephone
extension,
despatches or
calls.

"**27.** Every such telegraph and telephone operator shall make and keep a record of all taxable telephone extensions, despatches or long distance telephone calls in books prepared in such form as will enable an audit to be made thereof to the satisfaction of the Minister."

12. Subsection one of section twenty-nine of the said Act, as enacted by section three of chapter fifty-four of the statutes of 1932, is repealed and the following substituted therefor:—

Penalty for
neglect to
keep a
record.

"**29.** (1) Every such telephone and telegraph operator who fails to make or keep any record which he is required to make and keep by section twenty-seven of this Act is guilty of an offence and liable upon summary conviction to a penalty not exceeding one thousand dollars."

13. Subsections one, two and three of section thirty-two of the said Act, as enacted by section six of chapter twenty-seven of the statutes of 1940-41, are repealed and the following substituted therefor:—

Tax on rail-
way, vessel,
bus and air-
craft tickets
or right of
transporta-
tion.

"**32.** (1) Every purchaser of a ticket or right entitling the purchaser to transportation by railway, bus or aircraft to any place in or outside of Canada or by vessel between places in Canada or from a place in Canada and return thereto, shall, in addition to the regular charge for the ticket or right, pay to the person selling such ticket or right, for the Consolidated Revenue Fund in addition to the price paid therefor, a sum equal to fifteen per cent. of the said price: Provided that the tax imposed by this section shall not apply on the charge for a ticket or right of transportation, if the regular one way charge for such ticket or right to any place in or outside of Canada is seventy-five cents or less: Provided further that the said tax shall not apply to members of any naval, military or air forces, when proceeding on leave in uniform.

Proviso.

Proviso.

Tax on
pullman
seats.

(2) Every purchaser of a seat in a pullman or parlour car shall, in addition to the price paid for such seat, pay to the person selling such seat, for the Consolidated Revenue Fund, fifteen cents.

Tax on
sleeping
accommo-
dation.

(3) Every purchaser of a berth in a sleeping car or of other sleeping accommodation on a railway train shall pay to the person selling the berth or other sleeping accommodation, for the Consolidated Revenue Fund in addition to the price

paid therefor, a sum equal to fifteen per cent. of the said price, provided that in no case shall the tax imposed by this subsection be less than thirty-five cents."

14. Paragraph (c) of subsection six of section thirty-four of the said Act, as enacted by section six of chapter twenty-seven of the statutes of 1940-41, is amended by substituting the word "five" for the word "four" in the last line thereof. Signatures.

15. Subsection one of section seventy-seven A. of the said Act, as enacted by section two of chapter forty-one of the statutes of 1940, is repealed and the following substituted therefor:—

"**77A.** (1) Except as hereinafter provided, every manufacturer and every importer of cigarette papers in packets shall affix to every packet of cigarette papers manufactured by him or imported into Canada, an excise stamp or stamps to the value of six cents for each one hundred leaves or fraction of one hundred leaves contained in such packet." Excise tax on cigarette papers.

16. Subsection two of section seventy-seven A. of the said Act, as enacted by section seven of chapter twenty-seven of the statutes of 1940-41, is repealed and the following substituted therefor:—

"(2) Except as hereinafter provided, every manufacturer and every importer of cigarette paper tubes shall affix to every package of cigarette paper tubes manufactured by him or imported by him into Canada, an excise stamp or stamps to the value of twelve cents for each one hundred cigarette paper tubes or fraction of one hundred cigarette paper tubes contained in each such package." Excise tax on cigarette paper tubes made in or imported into Canada.

17. Subsection seven of section seventy-seven A. of the said Act, as enacted by section three of chapter forty-two of the statutes of 1934, is repealed. Excise tax on unstamped packages of cigarette papers or cigarette paper tubes.

18. The said Act is amended by adding immediately after section seventy-nine thereof the following section as section seventy-nine A.:—

"**79A.** (1) All cigarettes or manufactured tobacco, whether imported or manufactured in Canada, shall, before they are offered for sale or are removed from the custody of the proper customs officer for sale or consumption, be put up and prepared in such packages as may be prescribed by regulations made under this Act, unless they are imported in such packages. Cigarettes and manufactured tobacco to be in packages.

(2) Except as hereinafter provided, every manufacturer and every importer of cigarettes shall, before any cigarettes manufactured or imported by him are offered for sale or are removed from the custody of the proper customs officer Excise tax on cigarettes.

for sale or consumption, affix to each package thereof an excise stamp or stamps to the value of one cent for each five cigarettes or fraction of five cigarettes contained in such package.

Excise tax
on manu-
factured
tobacco.

(3) Except as hereinafter provided, every manufacturer and every importer of manufactured tobacco shall, before any manufactured tobacco, manufactured or imported by him, is offered for sale or is removed from the custody of the proper customs officer for sale or consumption, affix to each package thereof an excise stamp or stamps to the value of one cent for each ounce or fraction of an ounce of tobacco contained in such package.

Manner of
affixing
stamps.

(4) The stamps required to be affixed pursuant to subsections two and three of this section shall be affixed by the manufacturer or importer to the satisfaction of the Commissioner of Excise in such manner as is required by regulations made under this Act.

Exception
when for
export.

(5) It shall not be necessary to affix any stamp under subsections two and three of this section to packages of cigarettes or manufactured tobacco manufactured in Canada for export out of Canada if such cigarettes or manufactured tobacco are manufactured and exported in accordance with regulations made under this Act.

Definition
"manufac-
tured
tobacco."

(6) For the purpose of this section, "manufactured tobacco" means every article, except cigarettes or cigars, made by a tobacco manufacturer from raw leaf tobacco by any process whatsoever, and includes snuff."

19. (1) Subsection three of section eighty of the said Act, as enacted by section eight of chapter twenty-seven of the statutes of 1940-41, is amended by striking out the proviso thereto and substituting therefor the following:

Proviso.

"Provided, however, that the foregoing exemption shall not extend to the goods mentioned in section two of Schedule II to this Act when used in the manufacturing of the goods mentioned in sections two, nine, ten and eleven of Schedule I to this Act."

Goods for
use of
manufac-
turer or
producer
not for sale
liable to tax.

(2) Subsection four of the said section eighty as enacted by section seven of chapter forty-one of the statutes of 1940, is amended by striking out the words "Schedule I" in the first line thereof and substituting therefor the words "Schedules I and II."

20. Subsection six of section eighty of the said Act, as enacted by section fourteen of chapter fifty of the statutes of 1932-33, and amended by section five of chapter forty-two of the statutes of 1934, is repealed and the following substituted therefor:—

Collection
of tax upon
sugar
content
of goods
imported

"(6) The tax by this section imposed upon sugar, syrup, and substitutes therefor, glucose and grape sugar, imported into Canada shall be levied and collected upon the importation of any specified commodity which contains any of these

materials in accordance with regulations to be prescribed by the Minister, and the said tax shall be graduated according to the quantity of any such materials contained in any such commodity, and shall be paid by the importer at the time of importation, at the same rate as imposed on similar goods of domestic production."

21. Section eighty of the said Act is further amended by adding thereto the following subsection:—

"(9) The excise tax to be imposed, levied and collected under subsection one of this section in respect of goods mentioned in section nine of Schedule I to this Act shall include a tax of one cent per bottle in addition to the amount for which provision is made therein."

Additional
tax on
soft drinks
in bottles.

22. The said Act is further amended by adding thereto immediately after section eighty thereof the following as section eighty A.:—

"**80A.** (1) There shall be imposed, levied and collected, an excise tax equal to twenty-five per cent. of the current market value of all dressed furs, dyed furs and dressed and dyed furs,—

Furs.

- (i) imported into Canada, payable by the importer or transferee of such goods before they are removed from the custody of the proper customs officer, or
- (ii) dressed, dyed, or dressed and dyed in Canada, payable by the dresser or dyer at the time of delivery by him.

(2) Every person liable for taxes under this section shall, in addition to the returns required by subsection one of section one hundred and six of this Act, file each day a true return of the total taxable value and the amount of tax due by him on his deliveries of dressed furs, dyed furs, and dressed and dyed furs for the last preceding business day, under such regulations as may be prescribed by the Minister.

Daily
returns.

(3) The said return shall be filed and the tax paid not later than the first business day following that on which the deliveries were made.

Time for
filing return
and paying
tax.

(4) The Minister may make regulations for the purpose of determining what constitutes the current market value of furs, and the tax shall be computed upon the value so determined. Such regulations shall be binding upon the owner of the furs as well as upon the dresser or dyer."

Regulations.

23. Subsection one of section eighty-two of the said Act, as enacted by section nine of chapter twenty-seven of the statutes of 1940-41, is repealed and the following substituted therefor:—

"**82.** (1) There shall be imposed, levied and collected, an excise tax on playing cards for every fifty-four cards or fraction of fifty-four in each package, of twenty cents per pack."

Playing
cards.

24. Subsection one of section eighty-three of the said Act, as enacted by section ten of chapter twenty-seven of the statutes of 1940-41, is repealed and the following substituted therefor:—

“83. (1) There shall be imposed, levied and collected the following excise taxes:—

Excise tax
on wines.

(a) a tax of fifty cents per gallon on wines of all kinds, except sparkling wines, containing not more than forty per cent. of proof spirit;

Sparkling
wines.

(b) a tax of two dollars and fifty cents per gallon on champagne and all other sparkling wines.”

25. Section eighty-three of the said Act is further amended by adding as subsection three thereof the following:—

Definition
of wine.

“(3) In this section ‘wine’ shall include spirituous liquors the products of fruits, vegetables, roots, herbs, grain, molasses, sugar or other fermentable substances and obtained by the normal alcoholic fermentation of the juices or extracts therefrom and not by distillation.”

Repeal of
sales tax
on furs.

26. Subsection four of section eighty-six of the said Act, as enacted by section ten of chapter forty-one of the statutes of 1940, is repealed.

27. Subsection one of section one hundred and six of the said Act, as enacted by section thirteen of chapter fifty-four of the statutes of 1932 and as amended by section nine of chapter forty-five of the statutes of 1936, is amended by striking out at the end thereof the following words:—

Monthly
returns of
taxable sales.

“The said return shall be verified by statutory declaration made by the person liable to pay the tax, his attorney or agent.”

28. Subsection four of section one hundred and six of the said Act, as enacted by section thirteen of chapter fifty-four of the statutes of 1932, is repealed and the following substituted therefor:—

Date of
filing and
payment.

“(4) The said return shall be filed and the tax paid not later than the last day of the first month succeeding that in which the sales were made, or not later than any subsequent day specified by the Minister in writing.”

29. Subsection one of section one hundred and seven of the said Act, as enacted by section four of chapter forty-three of the statutes of 1930, is repealed and the following substituted therefor:—

Certificate
before
distribution
of assets.

“107. (1) Trustees in bankruptcy, assignees, administrators, executors and other like persons, before distributing any assets under their control, shall obtain a certificate from the Minister certifying that no taxes or penalties for

which provision is made by Part VII and Parts XI to XV, inclusive, of this Act chargeable against or payable by any such person or chargeable against or payable in respect of any such assets, remain unpaid."

30. Subsection three of section one hundred and eight of the said Act is repealed and the following substituted therefor:—

"(3) Every penalty imposed by this Act, when no other Prosecutions. procedure for the recovery thereof is by this Act provided, may be sued for, prosecuted and recovered with costs by His Majesty's Attorney-General of Canada, or in the case of penalties under Parts I or III, in the name of the Minister of Finance, and in the case of penalties under Part II and Parts IV to XVII, inclusive, in the name of the Minister of National Revenue."

31. Subsection four of section one hundred and eight of the said Act, as enacted by section twenty-one of chapter fifty of the statutes of 1932-33, is repealed and the following substituted therefor:—

"(4) Any amount payable in respect of taxes, interest and penalties under Parts XI to XV, inclusive, remaining unpaid, whether in whole or in part after fifteen days from the date of sending by registered mail of a notice of arrears addressed to the taxpayer, may be certified by the Commissioner of Excise and on the production to the Exchequer Court of Canada or judge thereof or such officer as the Court or judge thereof may direct, the certificate shall be registered in the said Court and shall, from the date of such registration, be of the same force and effect, and all proceedings may be taken thereon, as if the certificate were a judgment obtained in the said Court for the recovery of a debt of the amount specified in the certificate, including penalties to date of payment as provided for in Parts XI to XV, inclusive, of this Act and entered upon the date of such registration, and all reasonable costs and charges attendant upon the registration of such certificate shall be recoverable in like manner as if they were part of such judgment." Certificate of default to be registered as judgment.

32. Subsection five of section one hundred and eight of the said Act is repealed and the following substituted therefor:—

"(5) In any case where judgment is obtained for any Recovery of penalties. taxes payable under Parts XI to XV, inclusive, of this Act, the provisions in such Parts by which a penalty is imposed for non-payment of such taxes shall be applicable *mutatis mutandis* to non-payment of such judgment, and such penalty shall be recoverable in like manner as the judgment debt."

33. Subsection two of section one hundred and eleven of the said Act, as enacted by section five of chapter fifty-two of the statutes of 1938, is repealed and the following substituted therefor:—

Penalty
under
Parts IV to
XVII.

“(2) Every person who contravenes any requirements of Parts IV to XVII, inclusive, of this Act or any regulations of the Minister under the said Parts for which no other penalty is provided, shall be liable on summary conviction, to a penalty of not less than fifty dollars and not exceeding one thousand dollars.”

34. Section one hundred and twenty-one of the said Act, as enacted by section thirteen of chapter twenty-seven of the statutes of 1940-41, is amended by adding at the end thereof as paragraph (*d*) the following:

“Patron.”

“(d) “patron” shall mean any person attending or present at a place of amusement.”

35. The said Act is further amended by inserting immediately after section one hundred and twenty-two, as section one hundred and twenty-two A., the following:—

Control of
amusement
tax.

“**122A.** (1) Upon payment by any patron of the price of admission to a place of amusement, the person liable to pay the tax shall issue an admission ticket to such patron and shall cause the same to be collected before such patron is admitted to the place of amusement.

(2) The person collecting a ticket pursuant to subsection one of this section shall forthwith divide the same in two equal parts and shall deliver one part thereof to the patron from whom he collected it and shall place the other part in a receptacle of such design and in such a position as may be required by regulations made under this Act.

(3) A patron to whom a portion of a ticket is delivered under subsection two of this section upon being admitted to a place of amusement, shall keep the same in his possession until he leaves such place of amusement.”

36. The said Act is further amended by adding immediately after Part XV thereof as Parts XVI and XVII, the following:—

“PART XVI

“TAX ON CERTAIN PLACES OF ENTERTAINMENT

Definitions.

“**133.** For the purposes of this Part, unless the context otherwise requires,

“charge.”

(a) “charge” means any entrance charge or fee, cover charge, charge for meals, services or merchandise or any other fee or amount collected from or charged to a patron, if at any time after his arrival at the place of entertainment any facilities for dancing or entertainment have been provided for the patrons.

- (b) "patron" means any person attending or present at "patron."
a place of entertainment;
- (c) "operator" means every owner, manager or operator "operator."
who operates any place of entertainment, every employee or agent of any such person, every person selling or supplying goods or services in, or in connection with, a place of entertainment and every employee or agent of any such person;
- (d) "place of entertainment" means any place
 (i) where liquor, beer or wine is sold or provided, "place of
if facilities for dancing are provided for the patrons, or entertain-
 (ii) where liquor, beer or wine is sold or provided, ment."
if entertainment by one or more paid performers is
provided for the patrons, or
 (iii) where facilities for dancing and entertain-
ment by one or more paid performers is provided
for the patrons,
 whether or not such place is enclosed or is in a building or other structure; but a place shall be deemed not to be a place of entertainment at any time when neither facilities for dancing nor entertainment as aforesaid by one or more paid performers are provided for the patrons.

"134. There shall be imposed, levied and collected an excise tax equal to twenty per cent. of the amount of every charge made to a patron of any place of entertainment, which shall be paid by such patron to the operator. Tax on place of entertainment.

"135. (1) Every operator shall furnish to each patron, before he leaves the place of entertainment, one or more bills or invoices for all charges, charged to or collected from him since his arrival at such place, and shall affix to each such bill or invoice, and cancel, an excise stamp or stamps to the amount of the tax for which provision is made by section one hundred and thirty-four of this Act in respect of the charges set out therein. Bill or invoice to be furnished patron.

(2) Every patron shall retain all bills and invoices furnished to him under subsection one of this section until he leaves the place of entertainment. Proviso.

"136. The Minister may, in his discretion, exempt any person from payment of the tax for which provision is made in section one hundred and thirty-four of this Act whenever any place of entertainment is, in his opinion, operated principally for a charitable purpose rather than for the operator's gain or profit. Power to exempt for charitable purposes.

"137. Every person who fails to present a bill or invoice or to affix or cancel an excise stamp or stamps as required by section one hundred and thirty-five of this Act is guilty of Penalty for failure to present bill or invoice or affix stamps.

of an offence and liable, on summary conviction, for the first offence, to a penalty of not less than twenty-five dollars and not exceeding two hundred dollars and in default of payment to imprisonment for a term of not less than three months and not more than twelve months, and for each subsequent offence to a penalty of not less than two hundred dollars and not exceeding five thousand dollars and in default of payment to imprisonment for a term of not less than six months and not exceeding two years.

Penalty for patron failing to pay tax.

"138. Every patron who fails to pay any tax for which provision is made under section one hundred and thirty-four of this Act upon being presented with a bill or invoice pursuant to section one hundred and thirty-five of this Act, is guilty of an offence and liable, on summary conviction, to a penalty of not less than twenty-five dollars and not more than two hundred dollars.

"PART XVII

"RETAIL PURCHASE TAX

"Tax paid value."

"139. For the purposes of this Part, "tax paid value" of any article means the value of the article as it would be determined for the purpose of calculating an ad valorem duty upon importation of such article into Canada under the laws relating to the Customs and the Customs Tariff whether such article be in fact subject to ad valorem or other duty or not, and in addition the amount of all other duties and taxes thereon payable.

Retail purchase tax on importations.

"140. (1) Whenever goods mentioned in Schedule VI of this Act are imported into Canada by the consumer or user, there shall be imposed, levied and collected, in addition to any other duty or tax that may be payable under this Act or any other statute or law, a retail purchase tax in respect of such goods at the rate set opposite to each item in the said Schedule computed on the tax paid value.

Tax on retail sales.

(2) Whenever goods mentioned in Schedule VI of this Act, having been manufactured or produced in Canada or imported into Canada, are delivered to the consumer or user, there shall be imposed, levied and collected, in addition to any other duty or tax that may be payable under this Act or any other statute or law, a retail purchase tax in respect of such goods at the rate set opposite to each item in the said Schedule computed on the sale price.

When tax payable by importer.

"141. In any case where goods mentioned in the said Schedule VI are imported, the retail purchase tax for which provision is made in subsection one of section one hundred and forty of this Act shall be paid by the importer or transferee of such goods before they are removed from the

custody of the proper customs officer, by affixing to the customs import entry an excise stamp or stamps to the amount of the said tax.

"142. (1) In any case where goods mentioned in the said Schedule VI, having been manufactured or produced in Canada or imported into Canada, are sold for consumption or use, the retail purchase tax for which provision is made in subsection two of section one hundred and forty of this Act shall be paid at the time of delivery of such goods pursuant to such sale.

Tax payable on delivery on retail sales.

(2) In any case where goods mentioned in the said Schedule VI, having been manufactured or produced in Canada or imported into Canada, are sold for consumption or use, the purchaser shall pay the amount of the tax imposed by subsection two of section one hundred and forty of this Act to the vendor of such goods.

Tax payable by purchaser.

(3) In any case where goods mentioned in the said Schedule VI, having been manufactured or produced in Canada or imported into Canada, are sold for consumption or use, the vendor shall, before delivering such goods, furnish to the purchaser a written invoice showing the date of the sale and the quantity and price of the goods sold, and shall affix to the said invoice, and cancel, an excise stamp or stamps to the amount of the tax imposed by subsection two of section one hundred and forty of this Act.

Person delivering goods to furnish invoice.

"143. Every person who fails to affix or to cancel an excise stamp or stamps as required by section one hundred and forty-two of this Act is guilty of an offence and liable on summary conviction to a penalty of not less than twenty-five dollars and not exceeding two thousand dollars, and to a further penalty equal to double the amount of the tax payable, and in default of payment, to imprisonment for a term of not less than three months and not more than twelve months."

Failure to affix or to cancel excise stamp.

Penalty.

37. Schedule I of the said Act, as enacted by section fourteen of chapter twenty-seven of the statutes of 1940-41, is amended by repealing sections five, six, seven and eight thereof and substituting therefor the following:—

Schedule I.

"5. Cameras, photographic films and plates, projectors for slides, films or pictures, except those designed exclusively for industrial or professional photographers' use...twenty-five per cent.

Cameras, films, etc.

"6. Phonographs, record playing devices, radio broadcast receiving sets and tubes therefor
.....twenty-five per cent.

Phonographs, radios, etc.

"7. (a) Electric or Gas Light Fixtures and Lamps and shades, globes and reflectors therefor.....twenty-five per cent.;

Light fixtures

Electrical
or gas
appliances.

(b) The following electrical or gas appliances adapted to household use:—stoves, ranges and heaters; water heaters; refrigerators, including coils, condensing units, cabinets, boxes, evaporators and expansion valves therefor.....twenty-five per cent.;

Electrical
appliances
for household
use.

(c) The following electrical appliances adapted to household use:—food choppers and grinders; irons and ironers; washing machines; vacuum cleaners and attachments therefor; garbage disposal units; floor waxers and polishers.....twenty-five per cent.;

Other
electrical
appliances.

(d) The following electrical appliances:—grills; waffle irons; hot plates; roasters; kettles; chafing dishes; food or drink mixers; juice extractors; coffee makers; toasters of all kinds; portable humidifiers; curling irons or tongs; hair dryers; permanent waving machines and spacers or clamps, rods and heaters therefor; razors and shavers
.....twenty-five per cent.

Slot
machines.

“8. Coin, disc or token operated slot machines and vending machines; coin, disc or token operated games or amusement devices of all kinds
.....twenty-five per cent.

Soft drinks.

“9. Beverages consisting of unfermented fruit juices (not including grape and other native fruit juices where at least ninety-five per cent of the products sold consist of pure juice of the fruit) and imitations thereof, carbonated beverages or aerated waters and all other compounded or mixed soft drinks, put up in bottles for sale
.....twenty-five per cent.

Candy.

“10. Chocolate, candy and confectionery which may be classed as candy or a substitute for candy.....thirty per cent.

Proviso

Provided, however, that in respect of the goods mentioned in this section the tax shall be:

One cent on each article or unit selling regularly at a retail price of five cents;

Two cents on each article or unit selling regularly at a retail price of ten cents;

Three cents on each article or unit selling regularly at a retail price of fifteen cents;

and the Minister of National Revenue shall be the sole judge of the classification of the said goods, and the value, and the unit of the sale thereof for purposes of this tax.

Chewing
gum.

“11. Chewing gum.....thirty per cent.”

38. The said Schedule I to the said Act is further amended by adding at the end thereof as sections twelve, thirteen and fourteen the following: Schedule I
further
amended.

“12. Trunks; suitcases; bags and luggage of all kinds; purses; wallets; billfolds; key and card cases; handbags; jewel cases; dressing and toilet cases; shopping bags, except paper bags; golf and other sports bags; all the foregoing whether fitted or not.....thirty-five per cent.;

Provided the tax hereby imposed shall not apply to the goods mentioned herein when manufactured expressly for a customer for his use in the operation of his business or profession.

“13. Ash trays; tobacco pipes, cigar and cigarette holders; cigarette rolling devices and other smokers’ accessories, not to include lighters, matches or tobacco.....thirty-five per cent.

“14. Fountain pens; propelling pencils, desk sets and all other desk accessories.thirty-five per cent.”

39. Schedule II of the said Act, as enacted by section six of chapter fifty-two of the statutes of 1938 and amended by section three of chapter eight of the statutes of 1939 (2nd session), by sections twenty-two, twenty-three and twenty-four of chapter forty-one of the statutes of 1940, and by section fifteen of chapter twenty-seven of the statutes of 1940-41, is repealed and the following substituted therefor:— Schedule II.

“SCHEDULE II

“1. Cigars:—

Cigars.

(a) valued at not more than forty dollars per thousand, per thousand.....

.....one dollar and twenty-five cents;

(b) valued at more than forty dollars per thousand and not more than one hundred and ten dollars per thousand, per thousand....

.....seven dollars and fifty cents;

(c) valued at more than one hundred and ten dollars per thousand and not more than one hundred and fifty dollars per thousand, per thousand.....seventeen dollars and fifty cents;

(d) valued at more than one hundred and fifty dollars per thousand and not more than two hundred dollars per thousand, per thousand.....twenty-five dollars;

(e) valued at more than two hundred dollars per thousand, per thousand.....forty dollars;

Provided that the value on imported cigars shall be the duty paid value as defined in section seventy-nine of this Proviso.

Act; the value of cigars manufactured in Canada shall include the amount of excise duty payable thereon.

Sugar.

"2. Sugar, etc.:—

(a) Materials enumerated in Customs Tariff

Items 134, 135, 135a, 135b.....

.....one and one-half cents per pound;

(b) Materials enumerated in Customs Tariff

Items 139 (except glucose and grape sugar)

140 (except molasses).....two cents per pound;

(c) Glucose and grape sugar (except when

for use exclusively in the manufacture of

leather and artificial silk.....one cent per pound;

Tires and
tubes.

"3. Tires and tubes:—

(a) Tires in whole or in part of rubber for

automotive vehicles of all kinds, including

trailers or other wheeled attachments used

in connection with any of the said vehicles,

five cents per pound;

(b) Inner tubes for use in any such tires....five cents per

pound;

Proviso.

Provided the tax hereby imposed shall not apply to the goods mentioned herein when used exclusively for the original equipment of such automotive vehicles.

Carbonic
acid gas.

"4. Carbonic acid gas and similar preparations

to be used for aerating non-alcoholic beverages.....

fifty cents per pound.

Gasoline.

"5. Gasoline.....three cents per Imperial gallon."

Schedule III.

40. Schedule III of the said Act as enacted by section seven of chapter fifty-two of the statutes of 1938 and amended by section four of chapter fifty-two of the statutes of 1939 (1st session), by section four of chapter eight of the statutes of 1939 (2nd session), by section twenty-five of chapter forty-one of the statutes of 1940 and by sections eighteen and nineteen of chapter twenty-seven of the statutes of 1940-41, is further amended by striking out under the heading of "Marine and Fisheries" in the sixth, seventh and eighth lines immediately following such heading, the words:

Manila
fibre rope.

"Manila fibre for use only in the manufacture of rope not exceeding one and one-half inches in circumference for the fisheries"

and substituting therefor the following:—

"Materials for use only in the manufacture of rope not exceeding one and one-half inches in circumference for fisheries."

Schedule VI.

41. The said Act is further amended by adding the following Schedule thereto as Schedule VI:—

"SCHEDULE VI.

- | | |
|--|----------------------|
| 1. Trunks; suitcases; bags and luggage of all kinds; purses; handbags; jewel cases; brief and catalogue cases; dressing and toilet cases; shopping bags, except paper bags; golf and other sports bags; all the foregoing whether fitted or not..... | Trunks, etc. |
| twenty-five per cent.; | |
| 2. Clocks and watches adapted to household or personal use..... | Clocks and watches. |
| twenty-five per cent.; | |
| 3. Articles commonly or commercially known as jewellery, whether real or imitation, including diamonds and other precious or semi-precious stones for personal use or for adornment of the person; goldsmiths' and silversmiths' products including all gold, silver, chromium or other plated ware and pewter ware..... | Jewellery. etc. |
| twenty-five per cent.; | |
| 4. Articles of all kinds made in whole or in part of ivory, jet, amber, coral, mother of pearl, natural shells, tortoise shell, jade, onyx, lapis lazuli, or other semi-precious stones... .. | Ivory, etc. |
| twenty-five per cent.; | |
| 5. Articles of cut glassware, crystal glassware, cut or not, etched glassware, metal decorated glassware or marble..... | Cut glass, etc. |
| twenty-five per cent.; | |
| 6. Articles of china, porcelain, earthenware, stoneware or other pottery ware, except articles for use in the preparation or serving of food or drink..... | China, etc. |
| twenty-five per cent.; | |
| 7. Ash trays; tobacco pipes; cigar and cigarette holders; cigarette rolling devices and other smokers' accessories, not to include lighters, matches or tobacco..... | Smokers' accessories |
| twenty-five per cent.; | |
| 8. Fountain pens; propelling pencils; desk sets and all other desk accessories..... | Fountain pens, etc. |
| twenty-five per cent. | |
| Provided the tax hereby imposed shall not apply to goods of which the total cost to the consumer or user is not in excess of one dollar in the case of any goods mentioned in paragraphs 1, 2, 4, 7 and 8 hereof, or not in excess of fifty cents in the case of any goods mentioned in paragraphs 3, 5 and 6 hereof." | Proviso. |

42. Section one, sections nine to twelve inclusive, sections fourteen to thirty-five, inclusive, and sections thirty-nine to forty-one, inclusive, of this Act shall be deemed to have come into force on the twenty-fourth day of June, one thousand nine hundred and forty-two, and to have applied on all goods imported or taken out of warehouse for consumption on and after that day and to have applied to goods previously imported for which no entry for consumption was made before that day.

Coming into force of certain sections.

Idem. **43.** Section thirteen of this Act shall be deemed to have come into force on the twenty-ninth day of June one thousand nine hundred and forty-two.

Idem. **44.** Part XVI of the *Special War Revenue Act*, as enacted by section thirty-six of this Act, shall be deemed to have come into force on the first day of July, 1942, and Part XVII thereof, as enacted by the said section, shall be deemed to have come into force on the twenty-fourth day of June, 1942.

Idem. **45.** Sections five to eleven inclusive of Schedule I to the *Special War Revenue Act*, as enacted by section thirty-seven of this Act, shall be deemed to have come into force on the twenty-fourth day of June, one thousand nine hundred and forty-two, except the proviso to section ten of the said Schedule I which shall be deemed to have come into force on the fourteenth day of July, one thousand nine hundred and forty-two.

Idem.
sugar. **46.** Notwithstanding the provisions of section forty-two of this Act, paragraph (a) of section two of Schedule II to the *Special War Revenue Act*, as enacted by section thirty-nine of this Act, shall be deemed to have come into force on the sixteenth day of February, one thousand nine hundred and forty-two and to have applied on all goods imported or taken out of warehouse for consumption on and after that day and to have applied to goods previously imported for which no entry for consumption was made before that day.

Idem. **47.** Sections twelve to fourteen, inclusive, of Schedule I to the said Act, as enacted by section thirty-eight of this Act, shall be deemed to have come into force on the fourteenth day of July, one thousand nine hundred and forty-two.

Idem. **48.** Sections one, seven and eight of Schedule VI to the said Act, as enacted by section forty-one of this Act, shall be deemed to have been repealed on the fourteenth day of July, one thousand nine hundred and forty-two.

Idem. **49.** Subsection three of section one hundred and forty-two of the said Act, as enacted by section thirty-six of this Act, shall be deemed to have been repealed on the fourteenth day of July, one thousand nine hundred and forty-two and the following shall be deemed to have been substituted therefor on that day:—

“(3) Where goods mentioned in the said Schedule VI, having been manufactured or produced in Canada or imported into Canada, are sold for consumption or use, the vendor shall, before the expiration of the day on which he delivers such goods, compile a statement of all such goods which he delivered that day, showing the date of the sale and the quantity and price of the goods sold, and shall affix to the said statement, and cancel, an excise stamp or stamps to the amount of the tax imposed by subsection two of section one hundred and forty of this Act.”

Excise
stamps
affixed to
statement of
goods sold
and delivered
before expira-
tion of day
of delivery.

50. Sections two to eight, inclusive, of this Act shall be deemed to have applied to premiums received by insurance companies in Canada during the calendar year 1941 and each calendar year thereafter.

Application
of insurance
premium
provisions.

Ottawa: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty

6 GEORGE VI.

CHAP. 33.

An Act to assist War Veterans to Settle upon the Land.

[Assented to 1st August, 1942.]

WHEREAS many men now serving in the Active Forces of Canada have recorded their desire to settle on land or engage in farming when hostilities cease, and it is desirable that suitably qualified veterans be encouraged to seek rehabilitation in the agricultural industry; And whereas part-time farming coupled with other employment is an increasingly important aspect of rural and semi-rural life in Canada; And whereas it is in the public interest as a measure of rehabilitation to assist the acquiring of ownership of farm homes by qualified veterans including certain of those persons who have had service upon ships comparable to active service of a member of the forces in a theatre of war, in particular such of those persons who because of disability or because service upon a ship is not their usual or natural occupation find it impossible or not in their interests to continue in such service; And whereas the great majority of prospective veteran settlers have limited financial assets and the lack of such assets has proved to be the main obstacle in the fulfilment of settlement contracts and to the acquirement of farm home ownership; and it is the purpose of the Dominion Government to provide a measure of financial assistance to veterans on their performance of prescribed settlement conditions in order to promote their engaging in agricultural pursuits either as a full-time occupation or as a part-time occupation coupled with some other employment; And whereas in respect of persons who have had service upon ships, because of the undesirability during the continuation of hostilities of placing upon the land persons whose service upon ships may be essential to the war effort, and because of the impossibility of presently determining what forms of service and length of service should be defined as comparable to active service in a theatre of war, it is deemed advisable that provision be presently made hereunder only respecting such of those

Preamble.

persons as are in receipt of a disability pension; Therefore His Majesty, by and with the advice and consent of the Senate and the House of Commons of Canada, enacts as follows:

SHORT TITLE.

Short title. **1.** This Act may be cited as *The Veterans' Land Act, 1942*.

INTERPRETATION.

Interpretation. **2.** In this Act, and in any regulations made thereunder, unless the context otherwise requires, the expression

"Minister." (a) "Minister" means the Minister of Mines and Resources;

"land." (b) "land" or "lands" includes granted or ungranted Dominion, provincial or private lands, and real or immovable property, messuages, lands, tenements and hereditaments of any tenure, and real rights, easements and servitudes, streams, watercourses, waters, roads and ways, and all rights or interests in, or over, or arising out of, and all charges upon, land or lands as herein defined;

"property." (c) "property" includes land, as herein defined, and goods, chattels, real and personal, and personal or movable property, and all rights or interests in, or over, or arising out of, and all charges upon, property as herein defined;

"veteran." (d) "veteran" means a person who at any time during the war declared by His Majesty, on the tenth day of September, one thousand nine hundred and thirty-nine, against the German Reich and subsequently against other powers, has been therein engaged on active service in a naval, military, or air force of Canada, or of any of His Majesty's forces if at the time of his enlistment he was ordinarily domiciled or resident in Canada, and

(i) has served in a theatre of actual war, as designated by the Governor in Council under the authority of the *Pension Act*; or

(ii) has served only in those parts of Canada which are not designated by the Governor in Council as a theatre of actual war, provided that such service shall have been for a period of not less than twelve months; or

(iii) wherever he may have served is by reason of disability incurred as a result of such service in receipt of a pension; and has been honourably dis-

charged from such naval, military, air force, or other of His Majesty's forces, or has been permitted honourably to resign or retire therefrom; and "veteran" also means a British subject who was ordinarily domiciled or resident in Canada at the beginning of the said war and who is in receipt of a pension in respect of a disability incurred while serving upon a ship during the said war.

DIRECTOR AND EMPLOYEES

3. (1) The Governor in Council may appoint an officer to be known as 'The Director, The Veterans' Land Act' (hereinafter referred to as 'the Director') who shall be responsible only to the Minister and who shall have the rank and standing of a Deputy Head. Appointment of Director.

(2) The Director shall be paid such salary as may be fixed by the Governor in Council. Salary.

4. (1) Such officers, instructors, clerks, stenographers and other employees as may be required for the purposes of this Act shall be appointed or employed in the manner authorized by law. Officers, instructors, and other employees.

(2) All such appointees shall perform such duties and functions as the Director may prescribe. R.S., c. 22.
Duties and functions.

(3) Notwithstanding anything in the *Civil Service Act*, the *Civil Service Superannuation Act*, or any other Act, a civil servant, who, at the time of his appointment or employment under or pursuant to the provisions of this Act, is a contributor under the provisions of the *Civil Service Superannuation Act*, shall continue to be a contributor under the said Act; his service under this Act shall be counted as service in the civil service for the purpose of the *Civil Service Superannuation Act*, and he, his widow and children or other dependents, if any, shall be eligible to receive the respective allowances or gratuities provided by the said Act; and in the event of his being retired from his office or position under this Act for any reason other than that of misconduct, he shall be eligible, in accordance with the regulations made under section fifty-four of the *Civil Service Act*, for re-appointment in the civil service or to receive the same benefits under the *Civil Service Superannuation Act* as if his office or position had been abolished. Contributors under R.S., c. 24.
R.S., c. 22.
R.S., c. 24.

CORPORATE POWERS OF THE DIRECTOR.

5. (1) For the purposes of acquiring, holding, conveying and transferring and of agreeing to convey, acquire or transfer any of the property which he is by this

Director to be a corporation sole.

Act authorized to acquire, hold, convey, transfer, agree to convey or agree to transfer, but for such purposes only, the Director shall be a corporation sole and he and his successors shall have perpetual succession, and as such the agent of His Majesty in the right of Canada.

Conveyance
to constitute
new titles.

(2) All conveyances from the Director shall constitute new titles to the land conveyed and shall have the same and as full effect as grants from the Crown of previously ungranted Crown lands.

Property to
vest in the
Director.

(3) All property acquired for any of the purposes of this Act shall vest in the Director as such corporation sole; but the provisions of this section shall not in anywise restrict, impair or affect the powers conferred upon the Director generally by this Act nor subject him to the provisions of any enactment of the Dominion or of any province respecting corporations.

Seal of
Director.

(4) The Director in his corporate capacity shall have an impress seal inscribed with the words "The Director, The Veterans' Land Act" and showing the coat of arms of Canada.

Execution of
documents.

(5) All documents which require execution by the Director in his corporate capacity shall be deemed validly executed if the said seal is affixed and the name of the Director is signed thereto, the whole in the presence of one other person who has subscribed his name as witness; and every document which purports to be impressed with the seal of the Director and to be sealed and signed in the presence of a witness by the Director shall be admissible in evidence in all courts in Canada without proof of any such seal or of such sealing or signing.

Land
deemed to
be held by
Director as
corporation
sole.

(6) Any land vested in the Director in respect of which an assessment has been duly made by a taxing authority is hereby declared for the purpose of recourse to the land itself for realization of taxes based upon such assessment and for such purpose only, to be held by the said Director as such corporation sole and not as an agent of His Majesty in the right of Canada.

AGRICULTURAL TRAINING.

Training and
instruction
in agri-
culture.

6. (1) The Director may make provision for—

- (a) placing veterans with selected farmers for practical instruction in farming;
- (b) supplying instructors and inspectors to assist veterans with information on and instruction in farming.

(2) The Director may make such arrangements as he may deem advisable with the Dominion and provincial departments of government, the extension departments of Canadian universities and recognized agricultural schools and colleges, for carrying out the purposes of paragraph (b) of subsection one of this section.

ACQUISITION OF LANDS AND OTHER PROPERTY

7. The Director may, for the purposes of this Act,
 (a) purchase by agreement, at prices which to him shall seem reasonable, or
 (b) in any other manner acquire by consent or agreement from His Majesty in the right of Canada or from any province or municipal authority, or from any person, firm or corporation,

Purchase,
etc., of
lands, build-
ings and
other
property.

such lands and buildings situate in any part of Canada and such other property including building materials, livestock, farm equipment and commercial fishing equipment as the Director may deem necessary.

SALES OF LAND AND OTHER PROPERTY TO VETERANS

8. (1) The Director shall calculate in each case of sale the cost price of any land acquired under the provisions of this Act.

Director to
calculate
cost price of
land.

(2) In calculating the cost to the Director of any land, the Director shall take into account not only the cost of the land but also the cost of improvements, if any, effected or to be effected by the Director.

Cost of
improve-
ments to be
taken into
account.

9. (1) The Director may, subject to the provisions of this Act and of any order in council made hereunder, contract with any veteran certified by him to be qualified to participate in the benefits of this Act for the sale to such veteran of land and improvements thereon, building materials, livestock and farm equipment up to a total cost to the Director of four thousand eight hundred dollars subject to the following conditions:—

Sale of land,
etc., to
veterans.

- (a) that the cost to the Director of the land and improvements and building materials shall not exceed three thousand six hundred dollars;
 (b) that the Veteran has paid to the Director ten per centum of such cost and the entire cost price of lands, improvements and building materials in excess of three thousand six hundred dollars;
 (c) that the cost to the Director of the livestock and farm equipment shall not exceed twelve hundred dollars;
 (d) that the sale price to a veteran of land, improvements, building materials, livestock and farm equipment shall be, in addition to any sum paid by the veteran before contract made, a sum equal to two-thirds of the cost to the Director of the land, improvements and building materials;
 (e) that the interest rate payable by a veteran shall be three and one-half per centum per annum;

Conditions.

- (f) that the balance of the purchase price payable by a veteran may be extended over a term not in excess of twenty-five years with interest at the rate aforesaid on the amortization plan;
- (g) that at the discretion of the Director terms of payment by a veteran may be varied to provide for payment of interest charges only for a period of five years first following the date of sale or for annual or semi-annual or monthly payments of principal and interest provided that a maximum repayment period of twenty-five years is not exceeded;
- (h) that save upon payment in full to the Director of the total outstanding cost to the Director of the land, improvements, livestock and farm equipment together with interest at the said rate on the said outstanding cost and all other charges owing by the veteran in respect thereof, no sale, assignment, or other disposition of the subject-matter of any contract between a veteran and the Director shall be made by the veteran, nor shall any conveyance or transfer be given by the Director to a veteran, during a period of ten years following the date of the relative contract and thereafter only if the veteran has complied with the terms of his agreement for the said ten-year period.

Commercial
fishing.

(2) The Director may, in a case of a veteran deemed by him to be qualified to engage in commercial fishing, contract, subject to the provisions of this Act and regulations thereunder, for the sale to such veteran of land and improvements thereon, building materials and commercial fishing equipment up to a total cost to the Director of four thousand eight hundred dollars subject to the same conditions set forth in subsection one of this section with the words "commercial fishing equipment" substituted for the words "livestock and farm equipment" wherever they occur therein.

Veteran
deemed a
tenant at
will.

10. Every veteran holding or occupying land sold by the Director shall until the Director grants or conveys the land to him be deemed a tenant at will.

Title, etc.,
to remain
in the
Director.

11. (1) The title, ownership and right of possession of all property sold to a veteran shall, save as hereinafter provided, remain in the Director until the sale price and other charges duly made in respect thereof are fully paid.

Title to
livestock,
etc., may
be released
to veteran.

(2) The Director may at any time transfer to the veteran the title to any such livestock and farm equipment as he may deem advisable but such release shall not relieve the veteran from making the payment therefor as provided under this Act.

12. All sales of property made pursuant to the provisions of this Act and whereon any balance of the sale price shall remain payable by instalments or otherwise, shall be evidenced by agreement of sale, which shall fully set forth the terms of sale.

ADVANCES ON THE SECURITY OF LAND OWNED BY A
VETERAN.

13. The Director may make advances to a veteran certified by him to be qualified to participate in the benefits of this Act to enable the discharge of encumbrances on farm land which is owned and used by him as such, for the purchase of livestock and farm equipment and for the effecting of permanent improvements, of amounts not exceeding in the aggregate the sum of three thousand, two hundred dollars, but subject to the following conditions;

- (a) advances for all purposes shall not exceed sixty per centum of the value of the land as established by the Director;
- (b) advances for the purchase of livestock and farm equipment shall not exceed fifty per centum of the value of the land, and shall not exceed a total of two thousand five hundred dollars, and all such purchases may be subject to the approval of the Director;
- (c) such advances shall constitute a first charge on the land of the veteran with respect to which the advance is made and repayment thereof shall be secured by a first mortgage or hypothec upon such land;
- (d) the terms of repayment may be extended over a period of twenty-five years with interest at the rate of three and one-half per centum per annum on the amortization plan;
- (e) at the discretion of the Director terms of repayment may be varied to provide for payment of interest charges only for a period not in excess of five years first following the date the advances are made, or for annual or semi-annual or monthly instalments of principal and interest provided the maximum repayment period of twenty-five years is not exceeded;
- (f) repayments in full of advances made under this section may be made at any time without notice or payment of bonus.

INSURANCE AND TAXES

14. While a veteran is indebted to the Director in connection with the sale of land or other property to him, or in connection with any mortgage or hypothec taken under the last preceding section, the Director may require that the

veteran shall insure in favour of the Director any property to the extent of its insurable value and shall assign and deliver over unto the Director, as the interest of the Director may appear, the policy or policies of insurance. If the veteran fails or neglects to keep such property insured then it shall be lawful for the Director to insure such property and all moneys so expended by the Director shall be repaid by the veteran on demand with interest at the rate of three and one-half per centum per annum computed from the time of advancing the same, and in the meantime the amount of such payment shall be added to the sale price of such property, or to the amount of the mortgage or hypothec, as the case may be, and shall become a part of the principal.

Director
may pay
taxes, etc.

15. If the veteran fails or neglects to pay any lawful rates, taxes or assessments due in respect of property in which the Director has under this Act any interest the Director may pay such rates, taxes or assessments and all moneys so expended by the Director shall be repaid by the veteran on demand with interest at the rate of three and one-half per centum per annum computed from the time of such payment by the Director and until so repaid the amount of such payment shall be added to the sale price of such property or shall become a part of the principal secured by any charge, mortgage or hypothec in favour of the Director, as the case may be. Failure of the veteran to repay the amount of such payment on demand shall constitute a default warranting rescission under section seventeen.

ADVISORY BOARDS.

Provincial
advisory
board.

16. (1) There shall be a provincial advisory board in each province appointed by the Governor in Council, comprised of three members, the chairman of which shall be a county or district court judge of the province in which such board operates and one member shall be nominated by the Canadian Legion.

Director to
refer
question of
rescission to
board.

(2) The Director, before taking any action or proceedings under subsection one of section seventeen, of this Act, shall, upon due notice to the veteran concerned, refer the question of rescission in any case to the advisory board of the province in which the land concerned is situated, for its consent as to whether the default in performance of the agreement warrants the Director in exercising the powers given him under the said subsection or as to the remedial conditions to be fulfilled by the veteran, in default of compliance with which rescission of the agreement may ensue.

RESCISSION AND RESALE UPON DEFAULT.

17. (1) If any instalment mentioned in any agreement of sale under this Act is not punctually paid or if the veteran makes any other default in performance of the terms of such agreement, the Director may, subject to the provisions of section sixteen, without any formal re-entry or retaking and without resort to proceedings in equity or at law, rescind such agreement, repossess and resell or otherwise deal with the property as authorized by this Act.

Director may rescind agreement in case of default.

(2) The effect of such rescission shall be to vest such property in the Director absolutely free and discharged of all rights and claims of the veteran and of all persons claiming or entitled to claim through or under him, for any estate in, or lien, charge or encumbrance upon or against such property.

Property then vested in Director free of claims.

(3) Before exercising as against land the rights by this section given, the Director shall give to the veteran notice of his intention so to do, which notice shall be deemed duly given if mailed in any post office by registered letter addressed to the veteran at his last address known to the Director thirty clear days before the Director acts hereunder.

Notice before rescission.

18. In the event of the rescission of any such contract or agreement by the Director he may, subject to the provisions of section sixteen, hold, sell, lease, exchange or otherwise dispose of such property to a veteran or with the approval of the Minister to any other person.

Disposal of property.

19. (1) Whenever, under the provisions of this Act, any property is resold by the Director, any surplus in excess of the balance of the cost price outstanding, together with interest at three and one-half per centum on the said balance, plus the expenses of taking over and reselling the property, shall be paid by the Director to the veteran.

Surplus to be paid to veteran.

(2) If the veteran's agreement is rescinded and in the opinion of the Director no surplus will be realized upon resale over and above the balance of the cost price outstanding and interest at three and one-half per centum and expenses of taking over and reselling the property and it is established to the satisfaction of the Director that—

Refunding of initial down payment.

- (a) the property did not deteriorate in value due to wilful neglect by the veteran during his occupancy, and
- (b) failure of the veteran to observe the terms of his agreement was due to his physical disability, or ill-health of his family, or general unfitness to farm, as a consequence whereof the veteran is in necessitous circumstances,

the Director may report the circumstances to the Minister and the Governor in Council, upon the recommendation of the Minister, may refund to the veteran his initial down payment in whole or in part.

LEASING AND OTHER DISPOSITION OF PROPERTY.

Director
may lease
land.

20. Any land or other property purchased or held by the Director may, pending sale, or resale, as the case may be, be leased by the Director or otherwise dealt with upon terms satisfactory to the Minister.

AMENDED SALE PRICE.

Sale to be
made at price
approved by
G. in C.

21. If the Director deems that any land or other property acquired by him cannot or ought not to be sold subject, whether as to sale price or otherwise, to the provisions of section nine, he shall report to the Minister the circumstances, with a statement of the cost of such property and shall recommend another sale price or other terms of sale, whereafter any sale of such property shall be made for such sale price, or upon such terms, to any person as the Governor in Council may approve.

SALES FOR SPECIAL PURPOSES.

Conditions
for sale.

22. The Director may sell any land which is at his disposal for sale,

- (a) as a site for a dairy factory, cheese factory, fruit preserving factory, or creamery, or for any educational, religious or charitable purpose, or for any other purpose in the public interest; or
- (b) to any provincial or municipal authority for any purpose.

GENERAL PROVISIONS.

To whom
loans may
not be made.
R.S., c. 188.

23. Loans or advances authorized by this Act shall not be made to persons who obtained loans or advances under the provisions of the *Soldier Settlement Act*, and who are indebted to the Director of Soldier Settlement.

Director
may decline
to purchase
or resell.

24. The Director may decline to purchase land for or resell land to a veteran who, for the purpose of qualifying for assistance under this Act, has made a voluntary sale or transfer of land or property suitable for his re-establishment under the provisions of section nine.

25. The Director, with the approval of the regional or provincial advisory committee where the land is situate, may decline to sell land to a veteran whose parents or other immediate relative is the occupant and vendor of the land to the Director and is not incapacitated by reason of age or other disability or if for any other reason the Director, with such approval, considers such transaction not in the public interest.

If immediate relative is occupant and vendor.

26. All agreements of sale and all other documents authorized or required by this Act shall be made in such form and contain such provisions as the Director shall prescribe and every such document shall have effect as if the form thereof were statutory and were provided by and as part of this Act.

Form and provisions of documents.

27. The wife of any veteran shall not, for so long as the sale price, or any part thereof or any interest thereon, or any charge in favour of the Director remains unpaid upon any lands which were sold by the Director to a veteran, or upon the security of which the Director has made any advance of money, have in priority or in prejudice of any claim or charge of the Director against or upon such lands any estate of dower therein nor, during the same period, shall the husband of any veteran have, in priority or prejudice as aforesaid, any estate of curtesy in such lands, nor shall the Mechanics' Lien laws or other lien laws or the dower or homestead laws of any province extend or apply in priority or prejudice as aforesaid to said lands.

Wife or husband of purchaser not entitled to dower or curtesy.

28. When a veteran dies indebted to the Director under an agreement of sale or otherwise with respect to any property, his rights acquired under this Act shall devolve upon his heirs, devisees or personal representative, pursuant to the law of the province in which at the time of his death the property is situated, but subject to all rights, claims and charges of the Director respecting or affecting such property, and to performance by such heirs, devisees or personal representatives of all the obligations of his testate or intestate with respect to such property and default on the part of such heir, devisee or personal representative with respect to any right, claim or charge of the Director shall have the same effect as would default on the part of the veteran but for his death.

Rights and obligations of deceased veteran devolve on heirs, etc.

29. All mail matter deposited in any post office in Canada addressed to the Director or any officer attached to his service at the offices of the Director at Ottawa and all mail matter addressed by the Director or any officer attached to his service at the offices of the Director at Ottawa

Franking privileges.

to any place in Canada and bearing thereon by imprint or writing the words 'The Director, Veterans' Land Act' shall be carried free, registered or otherwise, in the Canadian mails other than air mail.

Affidavits,
oaths and
declarations.

30. Affidavits, oaths, statutory declarations or solemn affirmations required to be taken or made for the purposes of this Act, may be taken or made before the judge or clerk of any court, any justice of the peace, commissioner for taking affidavits, notary public, or any person specially authorized by the Governor in Council to take or administer the same.

Persons may
be appointed
to hold
inquiries.

31. The Governor in Council may appoint a person or persons to hold inquiries in aid of the execution of any of the purposes of this Act, and every person so appointed shall have all the powers of a commissioner appointed under Part I of the *Inquiries Act*.

R.S., c. 99.

Resisting or
obstructing
Director or
employees.

32. Any person who resists or obstructs the Director or any officer or employee of the Director in the execution of his duties under this Act shall be guilty of an offence punishable on summary conviction by a fine not exceeding two hundred dollars, or by imprisonment for a term not exceeding six months.

Certain
fees not
allowed

33. (1) No person, firm or corporation shall be entitled to charge or to collect as against or from any other person, firm or corporation any fee or commission or advance of price for services rendered in the sale of any land made to the Director, whether for the finding or introducing of a buyer or otherwise.

Payment
not to be
made.

(2) No person, firm or corporation shall pay to any other person, firm or corporation any such fee or commission or advance of price for any such services.

Director
may decline
purchase.

(3) The Director may decline to purchase land for the purposes of this Act where it appears that the owner acquired the land for speculative purposes subsequent to the tenth day of September, 1939.

Director
may require
affidavit,
etc.

(4) The Director may require of any person, firm or corporation from whom he proposes to purchase land or, who is in any manner interested in land which he proposes to purchase for the purposes of this Act, the execution of an affidavit in the form in the Schedule to this Act.

Consequences
of payment
of fee.

(5) If any such fee or commission or advance of price is paid by or to any such person, firm or corporation for any such services the following consequences shall ensue:—

(a) any person who in any affidavit made as required under subsection four of this section wilfully and knowingly states an untruth or suppresses the truth

with respect to any matter which, pursuant to such subsection, he is required by way of such affidavit to make disclosure, shall be guilty of an indictable offence and be liable to a fine not exceeding five thousand dollars or to imprisonment for a term not exceeding five years, or to both such fine and such imprisonment; and

Offence and penalty.

- (b) any fee or commission or advance in price paid may be recovered by the Director, by suit instituted in the name of the Director as agent of His Majesty, in any court having jurisdiction in debt to the amount involved, whether the transaction was one with respect to a sale or projected sale to the Director, as if such amount were a debt due to the Director, and every person who participated in the receipt of any part of such amount shall be liable to pay to the Director the part of such amount actually received by him; and
- (c) all such consequences shall apply and have operation cumulatively.

Fee or commission may be recovered.

(6) No officer, agent or employee of or under the Director shall directly or indirectly, in his own name or in that of any other person, except by or under the authority of the Director, purchase, acquire or sell any land or other property of such character as the Director is authorized to purchase, acquire or sell under this Act from or to any veteran who is indebted to the Director of whose application for an advance or to purchase any property from the Director is pending, nor shall such officer, agent or employee act as an agent or otherwise of any person in purchasing, acquiring or selling or otherwise as aforesaid, nor receive any commission or compensation in connection therewith, and any officer, agent, or employee violating the provisions of this subsection shall in addition to any criminal liability incurred pursuant to the provisions of this Act, be liable to summary dismissal on the order of the Director and the liability to or imposition of such penalty shall not affect the right which any person may have to bring against him any civil action.

No officer, agent or employee to purchase or acquire or sell land which the Director is authorized to deal with, or act as agent, or take commission.

ADVISORY COMMITTEES.

34. The Governor in Council may appoint regional or provincial advisory committees to advise the Director in respect to the qualifications of veterans, the selection of lands and generally in respect to such other matters as may be referred to any such committee by the Director; and the Director with the approval of the Governor in Council, may make regulations prescribing the number of members and the composition of each committee, the tenure of office of such members, the remuneration and expenses to be paid or allowed such members and generally the conduct and performance of such committees and the members thereof in the execution of their duties.

Advisory committees.

Minister
may enter
into
agreements
with
provinces.

35. (1) The Minister may, with the approval of the Governor in Council, enter into an agreement with the government of any province for the settlement of veterans on any provincial lands which the provincial government may submit as being specially suitable for settlement by veterans.

Provisions,
conditions
and
limitations.

(2) The agreement shall contain such provisions, conditions and limitations in regard to such settlement as the Minister and the province may mutually decide.

OFFENCES AND PENALTIES.

Fine and
imprisonment
where no
penalty
prescribed
in Act.

36. (1) Any person who is guilty of any wilful breach or non-observance of any provision of this Act for which no penalty is specially provided shall be liable on summary conviction to a fine not exceeding one thousand dollars, or to imprisonment for a term not exceeding one year, or to both such fine and imprisonment.

Individual
liability in
case of a
corporation.

(2) Where any offence under this Act, whether by way of breach or of non-observance of any provision of this Act, is committed by a corporation, every officer or employee of the corporation, who has in any manner aided or participated in the commission of the offence, shall be personally liable as for the commission of such offence by him, and prosecution or conviction of any one officer or employee of the corporation shall not be a bar to prosecution or conviction of any other of them.

Employees
making
false reports
guilty of an
offence.

(3) Every land inspector, field supervisor, official, employee or servant of the Director, and every agent engaged by the Director or acting for him or on his behalf, who knowingly or negligently makes any false or deceptive statement in any report, return, appraisal, statement or other document respecting or referring to any real or personal property, the subject-matter of any inspection, appraisal or examination made for or on behalf of the Director or on the direction, instructions or request of the Director or of any of his officials, shall be guilty of an offence and liable on summary conviction to a fine not exceeding one thousand dollars, or to imprisonment for a term not exceeding one year, or to both such fine and imprisonment.

Penalty.

REGULATIONS

Director
may make
regulations.

37. (1) The Director may, with the approval of the Governor in Council and subject to the provisions of this Act, make regulations prescribing:

(a) qualifications necessary in order to entitle veterans to the benefits or assistance or to any particular benefit or assistance under this Act;

- (b) the manner in which applications for purchase and sale may be made;
- (c) the manner in and the dates at which amortized or other payments shall commence, be repaid, be consolidated or be changed;
- (d) the manner in and conditions upon which veterans may transfer their rights;
- (e) the conditions subject to which land may be acquired for the purposes of this Act;
- (f) the manner in which lands acquired by the Director may be sold to veterans and others and the conditions as to occupation or otherwise upon which such lands may be sold;
- (g) forms of agreements, notices and other documents necessary to the effective operation of this Act;
- (h) the circumstances and procedure under which and whereby the Director may take over or repossess property in case of default made by veterans in the observance of the provisions of this Act or of any other covenant or agreement made by veterans with the Director;
- (i) authority and procedure for the inclusion within the expression "veteran" of persons, who being otherwise qualified to be veterans are not yet discharged from military or other service;
- (j) with respect to any other matter concerning which the Director deems regulations necessary for the execution of the purposes of this Act.

(2) All regulations made under authority of this Act shall be published in the *Canada Gazette*, and within fifteen days after the making thereof shall be laid before Parliament, or if Parliament is not then sitting, shall be laid before it within fifteen days after the opening of its next following session.

Publication.

Laid before
Parliament.

38. At the end of each fiscal year a detailed account of the financial commitments entered into and the expenditures made under the authority of this Act shall be laid before Parliament within fifteen days after the commencement of the next ensuing session thereof.

Financial
statement to
be tabled.

SCHEDULE

AFFIDAVIT OF VENDOR OF LAND
TO THE DIRECTOR
IN THE MATTER OF THE VETERANS' LAND
ACT

I, _____ of _____
in the _____ of _____ Province of _____
(occupation)
make oath and say as follows:—

1. Produced herewith and shown to me and marked Exhibit A by the functionary before whom this affidavit is sworn is a certain conveyance of land to the Director of *The Veterans' Land Act, 1942*.

2. I have personal knowledge of the matters hereinafter deposed to.

3. No person, firm or corporation has collected or attempted to collect from me, nor been paid by me, nor, so far as I am aware, has any person collected or attempted to collect from any other person, whether interested in the land to which such conveyance relates or otherwise, or charged as against any person, or been paid by any person any fee or commission or advance of price for services rendered in the sale of such land to the Director, whether for the finding of a buyer or otherwise.

4. The last sale of said land (or part thereof) previously to the said conveyance to the Director was made on or about the _____ day of _____ 19 ____.
The grantors were _____ of _____
and the grantees were _____

_____ . There was
paid for said land on that occasion the sum of _____
dollars which is an average of _____
dollars per acre. The improvements
made upon said land since said sale have been as follows:—

5. The consideration mentioned in said Exhibit is _____ dollars and the persons who are to receive the same and the amounts that each is entitled to receive, and to whom the Director may make payment direct, are now truly stated, to wit:—

- (a) _____
(name, post office address and amount receivable)
- (b) _____
(name, post office address and amount receivable)
- (c) _____
(name, post office address and amount receivable)

SWORN before me at _____
in the _____
Province of _____
this _____ day of _____
19 ____ .

Ottawa: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty

6 GEORGE VI.

CHAP. 34.

An Act respecting the carrying on and co-ordination
of Vocational Training.

[Assented to 1st August, 1942.]

HIS Majesty, by and with the advice and consent of the
Senate and House of Commons of Canada, enacts as
follows:—

1. This Act may be cited as *The Vocational Training* Short title.
Co-ordination Act, 1942.

- 2.** In this Act, unless the context otherwise requires, Definitions,
(a) "Council" means the Vocational Training Advisory "Council."
Council appointed under this Act;
(b) "Minister" means the Minister of Labour; "Minister."
(c) "vocational training" means any form of instruction "Vocational
the purpose of which is to fit any person for gainful training."
employment or to increase his skill or efficiency therein,
and, without restricting the generality of the foregoing,
includes instruction to fit any person for employment
in agriculture, forestry, mining, fishing, construction,
manufacturing, commerce or in any other primary or
secondary industry in Canada.

- 3.** (1) The Minister may undertake projects to provide Minister
vocational training may under-
take
projects.
(a) to fit persons for employment for any purpose con-
tributing to the efficient prosecution of the war whether
in industry or in the armed forces;
(b) to fit for any gainful employment former members
of His Majesty's Canadian Forces or former members
of any of His Majesty's Forces who were at the time of
enlistment domiciled in Canada or any other persons
with respect to whom authority for the granting of
vocational training is vested in the Minister of Pensions
and National Health, if such former members or other
persons are approved for such training by such
Minister;

1940, c. 44.

- (c) to fit for any gainful employment persons directed by the Unemployment Insurance Commission to attend a course of training pursuant to section twenty-eight of *The Unemployment Insurance Act, 1940*; and
- (d) to fit persons for employment for any purpose contributing to the conservation or development of the natural resources vested in the Crown in the right of Canada.

Research work.

(2) The Minister may undertake and direct research work pertaining to vocational training and may undertake the dissemination of information relating to such training.

Agreements with provinces.

4. (1) The Minister may, with the approval of the Governor in Council, enter into an agreement covering any period with any province to provide financial assistance for

1939, c. 35.

- (a) any project, undertaken in the province, to provide vocational training for any of the purposes set out in section three of this Act;
- (b) the continuation after March thirty-first, 1942, of any project for training heretofore carried on in the province under *The Youth Training Act, 1939*;
- (c) any vocational training project for the conservation or development of the natural resources vested in the Crown in the right of the province;
- (d) the development and carrying on by the province of any project recommended by the Council to provide vocational training for apprentices or supervisors in any industry; and
- (e) the development and carrying on after the present war of vocational training on a level equivalent to secondary school level.

Percentage of cost.

(2) No agreement made in respect of any of the matters set out in paragraphs (b) to (e), both inclusive, of subsection one of this section, shall provide for payment to the province of a percentage of the cost of any vocational training project, including the cost of the training facilities, in excess of the percentage of such cost contributed by the province.

THE VOCATIONAL TRAINING ADVISORY COUNCIL.

Council.

5. There shall be appointed by the Governor in Council a council to be called "The Vocational Training Advisory Council."

Chairman and members.

6. (1) The Council shall consist of a Chairman and not more than sixteen members.

Tenure of office.

(2) The Chairman and other members of the Council shall hold office for a period of three years except in the case of the members first appointed and of any member appointed

to a casual vacancy, who shall hold office for such period, not exceeding three years, as may be determined by the Governor in Council.

(3) There shall be equal numbers of members on the Council specially representative of employers and of employees, and the remainder of the members may be representative of such other groups of persons or interests as the Governor in Council may determine. Composition of Council.

(4) A majority of the members shall form a quorum for any meeting of the Council. Quorum

(5) The Council may act notwithstanding any vacancy in its membership, provided that the membership is not fewer than ten members. Power to act, etc.

(6) The Council may make rules for regulating its proceedings and the performance of its functions and may provide therein for the delegation of any of its duties to any special or standing committees of its members. Procedure.

(7) The Minister may provide the Council with such professional, technical, secretarial and other assistance as the Council may require but the provision of such assistance otherwise than from the public service of Canada shall be subject to authorization by the Governor in Council. Assistance.

(8) The Minister shall make available to the Council such information as the Council may reasonably require for the proper discharge of its functions under this Act. Information required.

(9) The members of the Council shall serve without salary but each member shall receive his actual travelling expenses which have been incurred with the approval of the Minister in connection with the work of the Council and a per diem allowance of ten dollars for each day he is necessarily absent from his home in connection with such work. Travelling expenses and per diem allowance.

7. The Minister may from time to time refer to the Council for consideration and advice such questions relating to the operation of this Act as he thinks fit and the Council shall investigate and report thereon to the Minister, and shall make such recommendations as the Council sees fit in connection therewith. Investigations, reports and recommendations.

GENERAL.

8. This Act shall be administered by the Minister of Labour. Administration.

9. A supervisor of training and such officers, clerks and other employees necessary for the administration of this Act shall be appointed in the manner authorized by law. Officers, clerks and employees.

10. The Governor in Council may make regulations for the purpose of giving effect to this Act. Regulations.

Annual
report.

11. The Minister shall as soon as possible, but in any case within sixty days after the termination of each fiscal year, prepare an annual report on the work done, moneys expended and obligations contracted under this Act and shall upon completion thereof lay such report before Parliament if Parliament is then sitting or if Parliament is not then sitting, within fifteen days after Parliament is next assembled.

To be laid
before Parlia-
ment.

Expenditures
and appropri-
ations.

12. Expenditures incurred under this Act shall be paid out of moneys appropriated by Parliament for carrying out the purposes of this Act.

Repeal.

13. *The Vocational Education Act, 1931*, chapter fifty-nine of the statutes of 1931, is repealed.

Coming into
force.

14. This Act shall be deemed to have come into force on the first day of April, 1942.

Ottawa: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty

6 GEORGE VI.

CHAP. 35.

An Act to provide for Insurance of Property against War Risks and the payment of Compensation for War Damage.

[Assented to 1st August, 1942.]

WHEREAS by reason of the state of war now existing Preamble.
there is risk of damage to property in Canada by enemy action and it is expedient for the security, defence, and welfare of Canada that provision be made for insurance in respect of such risk and the payment of compensation for certain war damage. **THEREFORE** His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

SHORT TITLE.

1. This Act may be cited as *The War Risk Insurance Act*, Short title.
1942.

INTERPRETATION.

2. In this Act, or in any policy of insurance executed Definitions.
pursuant to this Act, unless the context otherwise requires,
(a) "chattels" means property as defined in this Act, "chattels."
except buildings, machinery, fixtures or other structures erected or placed upon, in, over, under or affixed to land;
(b) "contract of insurance" means a contract of insurance "contract of insurance."
entered into pursuant to this Act;
(c) "diminution of value" means the amount by which "diminution of value."
the value of property in the state in which it is immediately after the occurrence of the war damage is less than its value in the state in which it was immediately before the occurrence of the war damage;
(d) "dwelling house" means any place of residence in "dwelling house."
which there may be maintained not more than three self-contained domestic establishments;
(e) "householder" means an individual occupying and "householder."
maintaining a self-contained domestic establishment at his own sole expense;

"inland
waters."

(f) "inland waters" means all the lakes, and other navigable fresh waters within Canada and includes the River St. Lawrence as far seaward as the west end of the Island of Orleans;

"insured."

(g) "insured" means any person with whom the Minister enters into a contract of insurance;

"Minister."

(h) "Minister" means the Minister of Finance;

"person."

(i) "person" includes any body corporate and politic and any association or other body and its successors and the heirs, executors, administrators and curators or other legal representatives of such person, according to the law of that part of Canada to which the context extends;

"property."

(j) "property" means buildings, machinery, fixtures or other structures erected or placed upon, in, over, under or affixed to land, and all movable corporeal property in Canada, but shall not include:

(i) land, exclusive of any structures aforesaid;

(ii) growing crops, plants and trees;

(iii) ships or vessels other than ships being built or equipped in Canada prior to their being completed, launched and/or equipped;

(iv) machinery, tackle, fishing gear or furniture of ships or vessels;

(v) property or goods laden or freighted in ships or vessels other than goods laden or freighted in ships used solely in inland waters;

(vi) money, negotiable instruments, securities for money, documents owned for the purpose of a business, evidences of indebtedness, evidences of title to any property or right or of the discharge of any obligation;

(vii) such other property as may be excluded by the terms of any contract of insurance or by any regulation

and does not include use and occupancy, profits, earnings, consequential loss, accounts, debts or any incorporeal property.

"regula-
tion."

(k) "regulation" means a regulation made pursuant to this Act;

"self-con-
tained
domestic
establish-
ment."

(l) "self-contained domestic establishment" means a house, apartment or other place of residence or part thereof consisting of at least two rooms in which the occupant ordinarily resides;

"war
damage."

(m) "war damage" means—

(i) damage occurring, whether accidentally or not, as the direct result of action taken by the enemy, or action taken in combating the enemy or in attempting to repel an imagined attack by the enemy;

(ii) damage occurring, whether accidentally or not as the direct result of measures involving a substantial degree of risk to property taken under proper authority to avoid the spreading of, or to mitigate the consequences of, such damage as aforesaid;

(iii) accidental damage occurring as the direct result of any precautionary or preparatory measures involving a substantial degree of risk to property taken under proper authority with a view to preventing or hindering the carrying out of any attack by the enemy, or in anticipation of enemy action;

(iv) damage caused by the explosion of a concentration of munitions or explosives being lawfully manufactured, stored, or transported in Canada, for war purposes, by any person other than the insured; but does not include damage occurring as the result of the restrictions imposed on the display of lights or of measures taken for training purposes, or damage occasioned by persons resident or secretly in Canada and acting as agents of or in the interests of any country at war with Canada.

WAR RISK INSURANCE.

3. (1) The Minister may, on behalf of His Majesty, enter into a contract of insurance with any person to insure against the risk of war damage, any property in which such person has an insurable interest.

Insurance
against war
damage.

(2) The Minister may, subject to the provisions of this Act or of any regulation, determine the terms and conditions upon which he will enter into any contract of insurance, including therein, but not so as to restrict the generality of the foregoing,

Minister
may deter-
mine terms
and condi-
tions of
contract.

(a) the rate or rates of premium;

(b) the amount or amounts of the indemnity which may be payable under the contract;

(c) the maximum amount payable in respect of any insured property or part thereof irrespective of the sum insured;

(d) the terms of co-insurance, if any.

(3) The Minister may, in his absolute discretion, refuse to enter into a contract of insurance with any person.

May refuse
to contract.

4. The Minister may, under this Act, establish one or more schemes of insurance as he sees fit.

One or more
schemes of
insurance.

5. Any contract of insurance entered into under this Act shall be embodied in a policy of insurance, in a form prescribed by the Minister, and shall be binding only after payment of the premium and after execution of the policy.

Policy of
insurance.

Limitation
as to amount
of indemnity
when loss
sustained
between
Dec. 24, 1941
and 30th day
after com-
mencement
of Act.

6. If any person, during the period between the twenty-fourth day of December, one thousand nine hundred and forty-one, and the thirtieth day after the commencement of this Act, both inclusive, has sustained or sustains loss from war damage, and if he makes application to the Minister on or before such thirtieth day aforesaid, to enter into a contract of insurance in respect of such property, the Minister may enter into a contract of insurance in respect of such property effective from the beginning of the twenty-fourth day of December, one thousand nine hundred and forty-one, but the amount of the indemnity payable under any such contract in respect of war damage to such property during such period shall not exceed fifty thousand dollars.

COMPENSATION FOR WAR DAMAGE.

Damage to
dwelling.

7. (1) The Minister may pay compensation to any person in the amount, not exceeding three thousand dollars, of the diminution of value caused by war damage occurring after the twenty-fourth day of December, one thousand nine hundred and forty-one, to the dwelling house in which he ordinarily resides and of which he is the owner.

Residence.

(2) Where any person has since the third day of September, one thousand nine hundred and thirty-nine, been accepted for service in His Majesty's naval, military or air forces, or by reason of any other employment or occupation deemed by the Governor in Council to be in the public interest of Canada, no longer resides, at the time of the occurrence of the war damage, in the dwelling-house in which he ordinarily resided at the time of such acceptance for service or entry on such employment or occupation, he may be deemed for the purposes of this section ordinarily to reside in such dwelling-house at the time of the occurrence.

Damage to
chattels.

8. (1) The Minister may pay to any person, other than the wife of a householder ordinarily resident with him, who at the time of the occurrence of the war damage has attained the age of sixteen years, compensation in the amount of the diminution of value caused by war damage occurring after the twenty-fourth day of December, one thousand nine hundred and forty-one, to chattels of which he is the owner and which are within the definition of "chattels" in section two of this Act.

Limitation
of amount of
compensa-
tion to
householder

(2) No payment under this section shall

(a) in the case of any person other than a householder, exceed the sum of two hundred dollars;

(b) in the case of a householder, exceed the sum of eight hundred dollars increased by a further four hundred dollars if he is married and if his wife is ordinarily resident with him and by a further one hundred dollars

in respect of each child ordinarily resident with him, who has not reached his sixteenth birthday at the time of the occurrence of the war damage.

(3) No payment under this section to any one person shall in respect of

Articles and other personal property.

(a) any one article, exceed the sum of one hundred dollars;

(b) works of art, gold and silverware, jewellery, precious and semi-precious stones, furs, objects of historical and scientific interests and curiosities, stamp collections, small-scale models, books and printed publications and manuscripts, exceed the sum of two hundred and fifty dollars.

LIMITATIONS.

9. Except as otherwise provided by sections six, seven and eight no payment shall be made to any person under this Act in respect of war damage to property unless such person is insured by a contract of insurance.

Property damage must be covered by contract.

10. No payment under this Act or under any contract of insurance shall be made in respect of war damage to property unless the total amount of the claim otherwise payable is in excess of fifty dollars: Provided that a payment may be made under section eight of this Act in respect of war damage to chattels if the total amount of the claim otherwise payable is in excess of twenty-five dollars.

Property damage only where in excess of fifty dollars.

Proviso.

Chattel damage in excess of twenty-five dollars.

PAYMENTS.

11. (1) The Governor in Council may, on the recommendation of the Minister, make regulations specifying the time at which any payment under this Act or under any contract of insurance shall be made, but the Minister may, in his discretion, pay the whole or any part of any moneys payable under this Act or under any contract of insurance at a time earlier than the time specified in such regulation if he is satisfied either that the replacement or repair of the property damaged is expedient in the public interest or that it is expedient that the payment or part thereof should be made to avoid undue hardship or if the amount payable does not exceed the sum of four hundred dollars.

Time when payments may be made.

(2) The Minister may, in respect of any payment made by him at a time earlier than that specified in any regulation require any moneys so paid to be applied in the replacement or repair of the property damaged and if the person to whom any such payment is made fails to comply either in whole or in part with any such requirement, the moneys

Application of insurance moneys to replacement or repair.

expended otherwise than in accordance with such requirement shall be repaid to His Majesty on the demand of the Minister.

Interest on deferred payments.

(3) Interest on the unpaid portion of any insurance moneys payable to the insured under any contract of insurance or of any compensation payable to any person under this Act, shall be payable at the rate of two and one-half per centum per annum from the time of the occurrence of the damage with respect to which such moneys are payable until payment has been made in full.

No assignment of insurance rights.

12. No assignment whether absolute or by way of charge of the right to a payment under this Act or under any contract of insurance or to any part of such payment shall be of any effect unless made in accordance with regulations.

SUPPLEMENTARY PROVISIONS

Trustee, etc., may insure property.

13. A trustee, executor, administrator, curator, tutor, or other person acting in a fiduciary or representative capacity, may, if and to the extent only that a contrary intention is not expressed in the instrument, if any, under which he so acts, insure property held by him in such capacity, under this Act.

Property, etc., freighted in ships used in inland waters.

14. Any property or goods laden or freighted in ships or vessels used solely in inland waters so long as they are in transit between two Canadian ports on inland waters shall at all times during the transit be deemed to be in Canada; and any property or goods being carried between two points in Canada by the Canadian National Railways or the Canadian Pacific Railway shall at all times during the transit be deemed to be in Canada.

Minister may acquire damaged property.

15. Where any payment may be made to any person under this Act or under any contract of insurance in respect of war damage to property, the Minister may, on behalf of His Majesty, take possession of and become entitled to any materials that form part of any such property and for the value of which materials such person receives or is to receive compensation or indemnity from the Minister and may sell or otherwise dispose of them and any moneys realized therefrom shall be paid into the Special Account hereinafter in this Act referred to.

Assignment of rights of action to His Majesty.

16. The Minister may require from any person to whom any payment may be made under this Act or under any contract of insurance an assignment to His Majesty of all or any right of recovery, including any right of action for damages in tort, which such person has against any other person for any loss, or damage to the property in respect of which such payment may be made.

17. If any payment is made by way of compensation or indemnity, the whole or any part of which payment was not authorized under this Act or under any contract of insurance such payment or the part thereof which was not so authorized shall be repaid to His Majesty, notwithstanding that such payment was made by reason of any mistake of law or of fact.

Recovery of unauthorized payment.

18. Any moneys payable to His Majesty under this Act shall be recoverable as a debt due to the Crown.

Debt due to the Crown.

MISREPRESENTATION AND FRAUD.

19. If any person applying for insurance under this Act falsely describes the property to the prejudice of His Majesty, as insurer, or misrepresents or fraudulently omits to communicate any circumstance which is material to be made known to the Minister to enable him to judge of the risk to be undertaken, the contract shall be void as to the property in respect of which the misrepresentation or omission is made.

Contract void for misrepresentation or fraud.

20. (1) If any person knowingly makes any false statement or false representation in connection with any claim under this Act or under any contract of insurance for the purpose of obtaining any payment thereunder, either for himself or for any other person, he shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding two hundred and fifty dollars or to imprisonment not exceeding three months, or to both such fine and such imprisonment.

False representation an offence.

(2) Any fraud, or wilfully false statement made under oath or in a statutory declaration in relation to any particulars or proofs of loss shall, notwithstanding any penalty under this or any other Act, vitiate the claim of the person making such oath or declaration.

Claim vitiated by fraud.

THE WAR DAMAGE INSURANCE

SPECIAL ACCOUNT.

21. (1) There shall be a Special Account in the Consolidated Revenue Fund called "The War Damage Insurance Special Account" herein called the Special Account, to which the Minister shall from time to time credit all moneys received under the provisions of this Act.

Special Account in C.R.F.

(2) The Minister shall also credit the Special Account in like manner out of unappropriated moneys in the Consolidated Revenue Fund the sum of five million dollars in such instalments and at such times as the Governor in Council may direct.

Credit out of C.R.F. to Special Account.

(3) The Minister shall also credit the Special Account in like manner from time to time moneys provided by Parliament to meet any deficiencies in the Special Account.

Deficiencies in Special Account met out of C.R.F.

Payment out
of Special
Account.
1931, c. 27.

22. Notwithstanding the provisions of *The Consolidated Revenue and Audit Act, 1931*, payments shall be made out of the Special Account on the requisition of the Minister or of any person authorized by him to make such requisitions, for the following purposes or any of them;

- (a) the payment of all expenses incurred in carrying out the provisions of this Act;
- (b) the payment of any compensation or indemnity in respect of war damage to any person pursuant to this Act or to any contract of insurance;
- (c) the fulfilment of any obligation arising under the provisions of this Act.

Excess in
Special
Account to
C.R.F.

23. (1) If at any time the amount to the credit of the Special Account exceeds an amount which, in the opinion of the Minister, is likely to be required for the making of any payments out of the account, the excess shall be transferred into the Consolidated Revenue Fund.

Balance in
Special
Account
after the
war.

Proviso.

(2) Any balance in the Special Account may be transferred into the Consolidated Revenue Fund at any time after two years from the date of the termination of the state of war now existing: Provided that the Governor in Council may fix the date which for the purposes of this section shall be deemed to be the date of termination of the state of war now existing.

ADMINISTRATION.

Supervisor
of War
Damage
Insurance.

24. (1) The Minister may, with the approval of the Governor in Council, appoint an officer to be called the Supervisor of War Damage Insurance and may, with such approval, fix the remuneration to be paid to him.

Duties.

(2) The Supervisor of War Damage Insurance shall be charged with such duties and shall exercise such powers as the Minister may, under this Act or the regulations, assign or delegate to him.

Officers,
clerks, em-
ployees.

25. (1) Such other officers, clerks and employees as are necessary for the proper administration of this Act shall be appointed or employed by the Minister with the approval of the Governor in Council.

Salaries or
remunera-
tion.

(2) The officers, clerks and employees appointed or employed under the provisions of this section shall be paid such salaries or remuneration as the Minister, with the approval of the Governor in Council, may from time to time determine.

Civil Ser-
vants on
leave of
absence.

(3) If any officer, clerk or employee who is appointed to any position under this section occupies a permanent position in the Civil Service of Canada, he shall be deemed to be on leave of absence without pay from such permanent position during the period of his appointment to a position under this Act.

26. (1) The Minister may, on behalf of His Majesty, enter into an agreement, on such terms and conditions as the Governor in Council may approve, with any insurance company registered and holding a certificate of registry from the Minister entitling it to transact the business of fire insurance in Canada, for the performance of such functions in connection with the administration of this Act as the Minister may delegate to such company. Insurance companies.

(2) The agreement may provide for the payment to such company of such remuneration, if any, and such expenses as the Governor in Council may determine. Remuneration of companies.

27. (1) Any person employed, pursuant to the provisions of this Act or any regulations, for the purpose of inspecting any property or adjusting any loss, shall have power Inspectors' powers.

(a) to enter at all reasonable times any premises in which there is property insured under a contract of insurance and to inspect such premises or insured property and to require any person to furnish such information as he may reasonably require for ascertaining the condition and the value of any insured property and whether the insured person is taking due precautions for the safety thereof;

(b) to enter any premises in which war damage has occurred, for the purpose of obtaining information as to the nature and extent of the damage, as to the state of the premises immediately before or immediately after the occurrence of the damage, as to any works executed for making good the damage or for temporarily making good the damage, or as to any other matter concerning which information may be reasonably required for the purposes of this Act.

(2) Any person who wilfully obstructs any person acting under the provisions of paragraph (a) of subsection one of this section or any person who has entered into a contract of insurance who refuses to furnish any information which he is in a position to furnish, shall be guilty of an offence and liable on summary conviction to a fine not exceeding two hundred dollars. Obstructing inspection or refusing information an offence.

(3) Any person who wilfully obstructs any person acting under the provisions of paragraph (b) of subsection one of this section shall be guilty of an offence and liable on summary conviction to imprisonment for a term not exceeding three months or to a fine not exceeding five hundred dollars or to both such imprisonment and such fine. Obstructing person having power to enter premises an offence.

ADVISORY COMMITTEE.

Appointment
of Advisory
Committee.

28. (1) The Minister may appoint an Advisory Committee consisting of not more than fifteen members to advise him on all matters relative to the administration of this Act.

Members
serve
without
remunera-
tion.
Paid
expenses.

(2) The members of the Advisory Committee shall serve without remuneration but may be paid their actual and reasonable disbursements incurred in connection with the performance of their duties as members of such Advisory Committee.

Reference to
Committee.

29. (1) The Minister may refer to the Advisory Committee all matters relative to the rate of premiums to be charged under any scheme of insurance, the settlement of the amount of any compensation or indemnity to be paid, the manner of payment and generally as to the operation of any scheme of insurance.

Idem.

(2) The Minister may refer to the Advisory Committee any application to enter into a contract of insurance under which the maximum amount of indemnity which may be payable exceeds two hundred and fifty thousand dollars or such lesser sum as may be prescribed by the regulations and the Advisory Committee may make recommendations concerning the amount of insurance it considers should be accepted and the terms and conditions upon which such contract of insurance should be entered into.

GENERAL.

Premium
deductible.

R.S., c. 97.
1940, c. 32.

30. The premium payable with respect to any contract of insurance shall, for the purposes of the *Income War Tax Act* and *The Excess Profits Tax Act, 1940*, be deductible as an expense of carrying on the business if the property insured under such contract of insurance is used in connection with and required for the purpose of the trade, business, or calling of the insured, but such deduction shall only be allowed to the extent that the total taxes payable by the insured under the said Acts are thereby diminished by forty per centum of the said premium.

Agreements
with
provinces.

31. The Minister may on behalf of the Government of Canada enter into an agreement with the Government of any province to insure the property of His Majesty in the right of such province on the same terms and conditions as if such agreement were a contract of insurance; and the provisions of this Act and the regulations shall be applicable, *mutatis mutandis*, in respect of such agreement.

32. The Minister may, in addition to any other authority conferred on him by this Act, enter into an agreement on behalf of the Government of Canada with the Government of any other country to establish reciprocal arrangements as to war risk insurance or to extend any war risk insurance scheme to include property located in such other country on such terms as to contribution or assumption of risk as may be approved by the Governor in Council.

Agreements
with other
countries.

33. Any fine imposed under this Act shall be payable to His Majesty in the right of the Dominion of Canada and shall be credited to the Special Account.

Fines payable
to
His Majesty.

REGULATIONS.

34. (1) The Governor in Council may, on the recommendation of the Minister, make regulations

Regulations
by G. in C.

- (a) as to the manner of making applications for, the forms of and the endorsements on policies, and the manner in which such policies shall be executed by or on behalf of the Minister;
- (b) to determine the rate or rates of premiums and standard conditions which may, in whole or in part, be incorporated in any policy of insurance executed under this Act;
- (c) to authorize any insurance company which enters into any agreement with His Majesty under section twenty-four of this Act to cause any policy of insurance to be executed on behalf of the Minister in such manner as may be prescribed in the regulations;
- (d) to authorize any insurance company aforesaid to collect premiums on behalf of His Majesty and to determine the manner of accounting therefor to be made by any such company;
- (e) to designate any person or class of persons who are deemed to be included within the terms "householder" and "owner" as used in this Act;
- (f) to provide as to the time and form of notification of the occurrence of war damage and of particulars of such damage and to prescribe the form and manner in which any claim for compensation under this Act or indemnity under any contract of insurance shall be made;
- (g) to prescribe the manner in which any information required in connection with any claim for compensation or with any contract of insurance shall be verified;
- (h) to provide for the adjustment and payment of claims for compensation under this Act or indemnity under any contract of insurance;
- (i) to specify the time at which any payment under this Act or under any contract of insurance shall be made;

- (j) to regulate the manner in which any payment may be made under this Act or under any contract of insurance to any person who is not resident in Canada and to restrict or to defer any such payment;
- (k) to prescribe the manner in which an assignment of any contract of insurance or of any moneys payable thereunder or payable under this Act may be made and to impose conditions thereon;
- (l) to prescribe the matters which shall be referred to the Advisory Committee and to give directions to the Advisory Committee with respect to the manner in which it shall perform its functions;
- (m) to appoint local committees to assist in the administration of the Act in any area and to determine the functions of such committees and the manner in which such functions are to be exercised;
- (n) to do all or any things necessary to carry out the provisions of this Act within their true intent and meaning or reasonably incidental thereto.

Regulations
when effective.
Publication.

(2) Any regulations made pursuant to this Act shall be effective upon the making thereof and shall be forthwith published in the *Canada Gazette*.

Report to
Parliament.

35. The Minister shall as soon as possible but not later than three months after the termination of each year ending the thirty-first day of March, submit an annual report to Parliament covering the business and affairs of the Minister under this Act for the twelve months ending on the said thirty-first day of March; and such report shall contain a report of all amounts paid into or credited to the Special Account and all disbursements therefrom and include the regulations made pursuant to this Act.

Ottawa: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty

6 GEORGE VI.

CHAP. 36.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1943.

[Assented to 1st August, 1942.]

MOST GRACIOUS SOVEREIGN,

WHEREAS it appears by messages from His Excellency, the Right Honourable the Earl of Athlone, etc., etc., Governor General of Canada, and the estimates accompanying the said messages, that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the thirty-first day of March, one thousand nine hundred and forty-three, and for other purposes connected with the public service: May it therefore please Your Majesty that it may be enacted, and be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:—

1. This Act may be cited as *The Appropriation Act*, No. 5, 1942. Short title.

2. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole one hundred and fifty-three million, eight hundred and sixty-one thousand, three hundred and seventy-seven dollars and eighty cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-two to the thirty-first day of March, one thousand nine hundred and forty-three, not otherwise provided for, and being the amount of each of the items voted, set forth in Schedule A to this Act less deduction set forth in Schedule A to this Act, and less the amounts voted on account of the said items in *The Appropriation Act*, No. 1, 1942, *The Appropriation Act*, No. 3, 1942, and *The Appropriation Act*, No. 4, 1942, passed at the present session of Parliament. \$153,861,377.80
granted for
1942-43.

Supplement-
ary Estimates
\$28,159,700.00
granted for
1942-43.

3. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole twenty-eight million, one hundred and fifty-nine thousand and seven hundred dollars towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-two, to the thirty-first day of March, one thousand nine hundred and forty-three, not otherwise provided for, and being the amount of each of the several items voted, set forth in Schedule B to this Act.

Power to
raise loan of
\$200,000,000
for public
works and
general
purposes.
1931, c. 27.

4. (1) The Governor in Council may, in addition to the sums now remaining unborrowed and negotiable of the loans authorized by Parliament, by any Act heretofore passed, raise by way of loan, under the provisions of *The Consolidated Revenue and Audit Act, 1931*, by the issue and sale or pledge of securities of Canada, in such form, for such separate sums, at such rate of interest and upon such other terms and conditions as the Governor in Council may approve, such sum or sums of money, not to exceed in the whole the sum of two hundred million dollars, as may be required for public works and general purposes, and in addition such sum or sums of money as may be required to pay and redeem treasury bills and Dominion of Canada deposit certificates maturing from time to time.

Chargeable
to
Consolidated
Revenue
Fund.

(2) The principal raised by way of loan under this Act and the interest thereon shall be a charge upon and payable out of the Consolidated Revenue Fund.

Lapse of
prior
borrowing
powers.

(3) All borrowing powers authorized by section five of chapter thirty-two of the statutes of 1940-41 which are outstanding and unused shall expire on the date of the coming into force of this Act.

Account to
be rendered
in detail.

5. A detailed account of the sums expended under the authority of this Act shall be laid before the House of Commons of Canada during the first fifteen days of the then next session of Parliament.

SCHEDULE A.

Based on the Main Estimates, 1942-43. The amount hereby granted is \$153,861,377.80, being the amount of each of the items in the Estimates as contained in this Schedule less deduction of \$250,000.00 in Resolution No. 200; and less the amounts voted on account of the said items in *The Appropriation Act, No. 1, 1942*, *The Appropriation Act, No. 3, 1942*, and *The Appropriation Act, No. 4, 1942*, passed at the present session of Parliament.

SUMS granted to His Majesty by this Act for the financial year ending 31st March, 1943, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	AGRICULTURE		
	ADMINISTRATION SERVICE		
1	Departmental Administration.....	125,558 00	
2	Publicity and Extension Division.....	108,715 00	
3	Advisory Committee on Agricultural Services.....	3,000 00	
4	Contributions to Empire Bureaux.....	36,274 00	
	SCIENCE SERVICE		
5	Science Service Administration.....	23,427 00	
6	Animal and Poultry Pathology.....	147,300 00	
7	Bacteriology and Dairy Research.....	40,497 00	
8	Botany and Plant Pathology.....	282,582 00	
9	Agricultural Chemistry.....	102,881 00	
10	Entomology.....	450,854 00	
	EXPERIMENTAL FARMS SERVICE		
11	Experimental Farms Administration.....	59,610 00	
12	Central Experimental Farm.....	585,130 00	
13	Branch Farms and Stations and Illustration Stations.....	1,292,855 00	
	PRODUCTION SERVICE		
14	Production Service Administration.....	37,272 00	
	Health of Animals—		
15	Administration of Animal Contagious Diseases Act and		
	Meat and Canned Foods Act.....	1,728,680 00	
16	Compensation for animals slaughtered.....	375,750 00	
17	Live Stock and Poultry.....	705,572 00	
18	Plant Protection.....	280,591 00	
19	Plant Products—Seeds, Feeds, Fertilizers, Insecticides and		
	Fungicides Control, including grant of \$18,900 to Canadian		
	Seed Growers' Association.....	519,582 00	
20	Grants to Fairs and Exhibitions, in the amounts detailed in the		
	Estimates.....	65,000 00	
21	Grants to Agricultural Organizations, in the amounts detailed		
	in the Estimates.....	33,500 00	
	MARKETING SERVICE		
22	Marketing Service Administration.....	94,457 00	
23	Agricultural Economics.....	96,935 00	
24	Dairy Products.....	365,098 00	
25	Subsidies for Cold Storage Warehouses under the Cold Storage		
	Act, and Grants, in the amounts detailed in the Estimates..	108,350 00	
26	Fruit, Vegetable and Maple Products and Honey, including		
	grant of \$5,000 to Canadian Horticultural Council.....	523,520 00	
27	Live Stock and Live Stock Products.....	553,026 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	AGRICULTURE—Concluded		
	MARKETING SERVICE—Concluded		
28	Marketing of Agricultural Products, including temporary appointments that may be required to be made, notwithstanding anything contained in the Civil Service Act, the amount available for such appointments not to exceed \$13,000.....	25,000 00	
	SPECIAL		
29	Prairie Farm Rehabilitation Act and Water Storage.....	2,000,000 00	
30	Prairie Farm Assistance Act	500,000 00	
31	To provide for Wheat Acreage Reduction Payments; for administration expenses in connection therewith, and for temporary appointments that may be required notwithstanding anything contained in the Civil Service Act....	5,225,000 00	
32	To provide for assistance to encourage the Improvement of Cheese and Cheese Factories.....	1,950,000 00	
33	To provide for assistance for the replacement of maple production equipment.....	50,000 00	
			18,498,016 00
	AUDITOR GENERAL'S OFFICE		
34	Salaries and Expenses of Office.....		511,194 00
	CHIEF ELECTORAL OFFICER		
35	Salaries and Expenses of Office.....		16,692 00
	CIVIL SERVICE COMMISSION		
36	Salaries and Contingencies of the Commission.....		439,655 00
	EXTERNAL AFFAIRS		
37	Departmental Administration.....	238,455 00	
38	Representation Abroad—including salaries of High Commissioners, Ministers Plenipotentiary, Consuls, Secretaries and Staff, notwithstanding anything to the contrary in the Civil Service Act or any of its amendments.....	677,965 00	
39	To provide for hospitality in connection with visitors from abroad.....	5,000 00	
40	Expenses in connection with the negotiation of treaties.....	5,000 00	
41	Grant to the League of Nations Society in Canada.....	3,000 00	
42	Grant to the International Red Cross Committee.....	10,000 00	
43	Amount required to meet loss on exchange.....	99,000 00	
	CANADA'S CONTRIBUTIONS TO MAINTENANCE OF EXTERNAL ORGANIZATIONS		
44	The expenses of the League of Nations for 1942, including Secretariat, International Labour Organization and Permanent Court of International Justice	97,500 00	
45	Portion of Expenditure of the Imperial Economic Committee.....	1,575 00	
46	Expenses of Wheat Advisory Committee for 1942, Canada's Assessment.....	1,955 00	
			1,139,450 00

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	FINANCE		
47	Departmental Administration.....	417,106 00	
48	Bank Inspection (Inspector General of Banks' Office).....	27,042 00	
49	Royal Canadian Mint, including the Dominion of Canada Assay Office.....	310,973 00	
	HOUSING BRANCH		
50	National Housing Act, Administration.....	87,946 00	
	OLD AGE PENSIONS (INCLUDING PENSIONS TO THE BLIND)		
51	Old Age Pensions, including Pensions to the Blind, Administration.....	41,320 00	
	SUPERANNUATION AND RETIREMENT BENEFITS		
52	Superannuation and Retirement Acts, Administration.....	61,165 00	
53	Government's contribution to the Superannuation Fund.....	2,350,000 00	
54	To provide for retiring allowances to former employees of the Department of Public Printing and Stationery.....	2,000 00	
	PUBLIC DEBT CHARGES		
55	Commission for payment of interest on public debt, Services of Fiscal Agents, London, English bill stamps, Registrars' Fees, etc.....	146,600 00	
	MISCELLANEOUS GRANTS AND CONTRIBUTIONS		
56	Canadian General Council of the Boy Scouts.....	9,000 00	
57	Dominion Council of the Girl Guides.....	4,860 00	
58	Royal Astronomical Society.....	1,620 00	
59	Royal Canadian Academy of Arts.....	2,025 00	
60	Royal Society of Canada.....	4,500 00	
61	To provide for report on cultural conditions in Canada (literature, art, drama, education, etc.).....	2,500 00	
62	Federal District Commission— Maintenance and Improvement of grounds adjoining Government buildings, Ottawa, and for improvements to the parkway system under the control of the Federal District Commission.....	133,500 00	
	GENERAL		
63	Tariff Board, including the Dominion Trade and Industry Commission—Payments may be made notwithstanding anything in the Civil Service Act or Regulations.....	78,346 00	
64	To provide for the expenses of the Comptroller of the Treasury's Office.....	2,496,585 00	
65	Farmers' Creditors Arrangement Act, 1934, and Municipal Improvements Assistance Act, 1938, Administration.....	217,000 00	
66	To provide, subject to the approval of the Treasury Board, for salaries, cost-of-living bonus, re-classifications and increases.	100,000 00	
67	Unforeseen expenses, expenditure thereof to be subject to the approval of the Treasury Board, and a detailed statement to be laid before Parliament within fifteen days of next session.....	80,000 00	
68	To provide, subject to allocation by the Treasury Board, for annual salary increases in accordance with the terms of Order in Council P.C. 9/628 of January 26, 1942.....	500,000 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
FINANCE—Concluded			
OFFICE OF THE COAL ADMINISTRATOR			
Coal Subsidies and Subventions			
69	Dominion Fuel Board, Administration and Investigations.....	27,415 00	
70	Payments in connection with the movements of coal under conditions prescribed by the Governor in Council.....	4,500,000 00	11,601,503 00
FISHERIES			
71	Departmental Administration.....	132,340 00	
72	Fisheries Inspection, including Fishery Officers and Guardians, Fisheries Patrol and Protection Services.....	816,120 00	
73	Building Fishways and Clearing Rivers.....	7,000 00	
74	Development of the Deep Sea Fisheries and the Demand for Fish.....	62,760 00	
75	Salt Fish Board.....	20,000 00	
76	Fish Culture.....	188,640 00	
77	Oyster Culture.....	25,580 00	
78	Fisheries Research Board of Canada.....	235,180 00	
79	To provide for Canadian share of expenses of the International Fisheries Commission appointed under Treaty dated March 2, 1923, between Canada and the United States for the preservation of the North Pacific Halibut Fisheries..	25,000 00	
80	To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission under Treaty between Canada and the United States for the protection, preservation and extension of the Sockeye Salmon Fisheries of the Fraser River System.....	40,000 00	
81	Grant to United Maritime Fishermen's Association.....	3,000 00	
82	To provide for transportation, dressing and dyeing, and other expenses incidental to receiving and disposing of fur seal skins accruing to Canada pursuant to Pelagic Sealing Treaty, 1911.....	100,000 00	
83	To provide for payment of a bounty for the destruction of Harbour Seals.....	15,000 00	
SPECIAL			
84	To provide for the extension of educational work in co-operative producing and selling among fishermen.....	50,000 00	1,720,620 00
GOVERNOR GENERAL			
85	Office of the Secretary to the Governor General, including allowance of \$2,500 per annum to the Secretary to the Governor General.....		104,563 00
INSURANCE			
86	Departmental Administration.....	174,045 00	
87	Expenses of work in the interests of Fire Prevention.....	10,725 00	184,770 00

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	JUSTICE		
88	Departmental Administration.....	156,750 00	
89	Remission Service, including remuneration to members of the Royal Canadian Mounted Police Force (to be expended under Order in Council, and not to exceed \$1,600) for assistance to this Service, and an amount of \$10,900 to reimburse the Royal Canadian Mounted Police Force the amounts disbursed by them in ordinary pay and allowances to their men on loan to this service.....	52,592 00	
90	Administration of Justice— Miscellaneous Expenditure.....	6,000 00	
91	Expenses of litigated matters.....	25,000 00	
92	Annual contribution to the Canadian Law Library, London, England.....	500 00	
93	Supreme Court of Canada— Administration.....	72,434 00	
94	Exchequer Court of Canada— Administration.....	35,037 00	
95	Stipendiary Magistrate's Court in the Yukon Territory— Administration.....	5,040 00	
96	Payments of gratuities to the widows or to any dependent children of judges who die while in office.....	15,000 00	
	PENITENTIARIES BRANCH		
97	Branch Administration.....	111,597 00	
98	Operation and maintenance of penitentiaries, including administration, construction, purchase of land, supplies, equipment and livestock; maintenance, discharge and transfer of convicts; compensation to discharged convicts permanently disabled while in penitentiaries.....	3,015,252 00	
	PENSIONS AND OTHER BENEFITS		
99	William Tatton.....	564 00	3,495,766 00
	LABOUR		
100	Departmental Administration.....	166,231 00	
101	Annuities Act.....	264,009 00	
102	Combines Investigation Act.....	46,475 00	
103	Fair Wages and Conciliation.....	123,441 00	
104	Industrial Disputes Investigation Act.....	80,000 00	
105	Labour Gazette and other publications authorized by Labour Department Act.....	58,296 00	
106	Unemployment Insurance Act, 1940— Administration.....	5,000,000 00	
107	Government's Contribution to Unemployment Insurance Fund.....	12,000,000 00	
108	Advances to Workers.....	50,000 00	
	SPECIAL		
109	Youth Training Programme— To provide for undischarged commitments under agreements with the Provinces.....	47,985 00	
110	To provide for Relief Projects (Revote).....	423,500 00	
111	To provide for Administration Expenses generally in connection with War Emergency and Youth Training and Relief, including temporary appointments which may require to be made for such purposes notwithstanding anything contained in the Civil Service Act.....	65,443 00	18,325,380 00

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	LEGISLATION		
	THE SENATE		
	The Speaker of the Senate—		
112	Allowance in lieu of Residence.....	3,000 00	
113	General Administration.....	212,380 00	
	HOUSE OF COMMONS		
	The Speaker of the House of Commons—		
114	Allowance in lieu of Residence.....	3,000 00	
	The Deputy Speaker of the House of Commons—		
115	Allowance in lieu of Apartments.....	1,500 00	
116	General Administration—Estimates of the Clerk.....	494,895 00	
117	Estimates of the Sergeant-at-Arms.....	292,976 00	
118	Subscriptions to publications of the Empire Parliamentary Association to be distributed to Members of the House of Commons.....	2,000 00	
	GENERAL		
119	Printing of Parliament, including salaries of staff of the Joint Distribution Office.....	75,000 00	
	LIBRARY OF PARLIAMENT		
120	General Administration.....	80,825 00	
	PENSIONS AND OTHER BENEFITS		
121	Pension to the unmarried sister of the late Col. Harry Baker, M.P.....	700 00	1,166,276 00
	MINES AND RESOURCES		
122	Departmental Administration.....	151,088 00	
	MINES AND GEOLOGY BRANCH		
123	Branch Administration.....	29,600 00	
	Bureau of Mines—		
124	Bureau of Mines Administration.....	26,900 00	
125	Mineral Resources Investigations.....	406,500 00	
126	Explosives Act Administration.....	24,970 00	
	Bureau of Geology and Topography—		
127	Bureau of Geology and Topography, Administration and Miscellaneous Services.....	108,100 00	
128	Geological Surveys.....	274,500 00	
129	Topographical Surveys, including expenses of the Geographic Board of Canada.....	188,500 00	
130	Drafting and Map Reproduction.....	115,600 00	
131	National Museum of Canada.....	48,700 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
MINES AND RESOURCES—Continued			
LANDS, PARKS AND FORESTS BRANCH			
132	Branch Administration.....	21,250 00	
Government of the Northwest Territories—			
133	General Administration, operation and maintenance of services, including Wood Buffalo Park.....	266,655 00	
134	Eastern Arctic Expedition.....	47,885 00	
Government of the Yukon Territory—			
135	Administration.....	46,250 00	
136	Grant to Yukon Council.....	34,000 00	
Dominion Forest Service—			
137	General scientific, economic and administrative services..	120,640 00	
138	Forest Experiment Stations.....	44,743 00	
139	Forest Products Laboratories.....	145,781 00	
140	Grant to Canadian Forestry Association.....	1,620 00	
Land Registry—			
141	Land Registry, Seed Grain Collections, Administration of Ordnance, Admiralty, and Public Lands.....	52,950 00	
National Parks Bureau—			
142	National Parks and Historic Sites Services.....	1,218,000 00	
143	Administration of Migratory Birds Convention Act.....	50,000 00	
144	Grant to John Thomas (Jack) Miner.....	2,500 00	
SURVEYS AND ENGINEERING BRANCH			
145	Branch Administration.....	22,130 00	
146	Dominion Observatory, Ottawa.....	95,370 00	
147	Dominion Astrophysical Observatory, Victoria, B.C.....	27,575 00	
148	Dominion Water and Power Bureau, including the administration of the Dominion Water Power and Irrigation Acts.....	206,670 00	
149	Lake of the Woods Control Board.....	7,985 00	
150	To provide for the expenses incurred under the Agreement between the Dominion, Ontario and Manitoba confirmed by the Lac Seul Conservation Act, 1928, moneys expended to be largely reimbursed.....	17,800 00	
151	To provide for acquiring flowage easements and discharging claims of owners of riparian lands in Ontario below the outlets of Lake of the Woods affected by regulation under the Lake of the Woods Control Board Act (Revote).....	1,800 00	
152	To provide for general expenses of the Committee as established under P.C. 682, dated February 17, 1941, to report on the conservation of the waters of the St. Mary and Milk Rivers.....	500 00	
153	Engineering and Construction Service.....	86,745 00	
154	Geodetic Service.....	133,780 00	
155	To recoup the Temiskaming and Northern Ontario Railway Commission in connection with their claim for injury to John Hedin.....	240 00	
156	International Boundary Commission.....	34,320 00	
Hydrographic and Map Service—			
157	Hydrographic Service.....	351,850 00	
158	Legal Surveys and Map Service, including grant of \$350 to assist in printing the publication of the Canadian Institute of Surveying.....	177,845 00	
159	To provide for the payment of fees of the Board of Examiners for the Dominion Land Surveyors, of the Secretary and of the Sub-Examiners and for travelling expenses, stationery, printing, rent, etc., (the fees of F. H. Peters, W. M. Tobey and Harry Parry, members of the Board, and A. W. W. Cole, Secretary, are to be paid out of this sum).....	850 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
MINES AND RESOURCES— <i>Concluded</i>			
INDIAN AFFAIRS BRANCH			
160	Branch Administration.....	56,032 00	
161	Indian Agencies.....	646,686 00	
162	Reserves and Trusts— Administration.....	40,350 00	
163	Medical— Indian Hospitals and General Care of Indians.....	1,462,873 00	
164	Grants to Hospitals.....	5,400 00	
165	Welfare and Training— Welfare of Indians.....	892,268 00	
166	Indian Education.....	529,155 00	
167	Grants to Residential Schools.....	1,382,369 00	
168	Grants to Agricultural Exhibitions and Indian Fairs, as detailed in the Estimates.....	6,425 00	
169	Grant to provide additional services to Indians of British Columbia.....	100,000 00	
IMMIGRATION BRANCH			
170	Administration of the Immigration Act and the Chinese Immi- gration Act.....	171,378 00	
171	Field and Inspectional Service, Canada.....	1,178,436 00	
172	Field and Inspectional Service, Abroad.....	97,183 00	
173	Relief of Distressed Canadians Outside Canada.....	7,500 00	
PENSIONS AND OTHER BENEFITS			
174	Mrs. Alice Morson Smith.....	600 00	
175	Mrs. Elizabeth Swinford.....	600 00	
SPECIAL			
LANDS, PARKS AND FORESTS BRANCH			
176	National Parks Bureau— National Parks.....	65,800 00	
177	Forest Conservation.....	40,000 00	
SURVEYS AND ENGINEERING BRANCH			
178	Development of Tourist Highways.....	1,000 00	
INDIAN AFFAIRS BRANCH			
179	Fur conservation, and development of native crafts, and to authorize, subject to the approval of the Governor in Council the appointment of such extra temporary officers, clerks and employees as may be necessary for the purpose of this item.....	100,000 00	
			11,376,247 00

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	NATIONAL DEFENCE		
	(OTHER THAN WAR APPROPRIATION)		
	NORMAL SERVICES		
180	Cadet Services.....	659,000 00	
181	Grants to Military Associations and Institutes, as detailed in the Estimates.....	31,125 00	
182	Miscellaneous Maintenance and Adjustments, War of 1914-18 (formerly Adjustment of War Claims).....	20,480 00	
183	Battlefields Memorials.....	13,680 00	
184	Book of Remembrance.....	3,000 00	
	PENSIONS AND OTHER BENEFITS		
	Civil Pensions—		
185	Robert Allen.....	269 52	
186	Walter Pettipas.....	515 90	
187	Florence Walker.....	360 00	
188	Arnold Truman Townsend.....	420 00	
189	Michael Mountain.....	420 00	
190	Mrs. Alice Smuck.....	480 00	
			729,750 42
	NATIONAL REVENUE		
	CUSTOMS AND EXCISE DIVISIONS		
191	General Administration.....	1,019,035 00	
192	Customs Excise Chemical Laboratory.....	43,055 00	
193	Inspection, Investigation, and Audit Services.....	1,291,055 00	
194	Preventive Service, Undervaluation Unit.....	57,145 00	
195	Ports, Outports, and Preventive Stations, including pay for overtime of officers, notwithstanding anything in the Civil Service Act, and temporary buildings and rentals.....	7,783,925 00	
	INCOME TAX DIVISION		
196	General Administration, including authority to create positions and make appointments within the Division notwithstanding anything contained in the Civil Service Act and the said positions and staff so appointed are hereby wholly excluded from the operation of the said Act.....	505,619 00	
197	Internal Inspection and Verification.....	253,856 00	
198	District Offices.....	3,717,270 00	
	GENERAL		
199	Amount to be paid to the Department of Justice to be disbursed by and accounted for to it for Customs Excise and Income Tax Secret Investigation Services.....	15,000 00	
			14,685,960 00
	NATIONAL WAR SERVICES		
	(OTHER THAN WAR APPROPRIATIONS)		
200	Canadian Travel Bureau Service—To assist in promoting tourist business in Canada.....	*500,000 00	
201	National Film Board, including Motion Picture Bureau.....	237,000 00	
			737,000 00

* Deduction, \$250,000.00.

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	PENSIONS AND NATIONAL HEALTH		
202	Departmental Administration.....	132,634 00	
	PENSIONS BRANCH		
203	Pensions Branch Administration.....	989,437 00	
	Canadian Pension Commission—		
204	Administration Expenses.....	489,823 00	
205	War Veterans' Allowance Board.....	174,072 00	
	<i>Direct Payments to Veterans and Dependents</i>		
206	European War Pensions.....	38,000,000 00	
207	War Veterans' Allowances.....	7,150,000 00	
208	Unemployment Assistance.....	350,000 00	
209	Hospital and Other Allowances.....	550,000 00	
	<i>Services to Veterans and Dependents</i>		
210	Care of Patients.....	3,475,397 00	
211	Veterans' Bureau.....	176,894 00	
212	Veterans' Welfare Division.....	147,884 00	
213	Employers' Liability Compensation.....	50,000 00	
214	Grant to Last Post Fund.....	85,000 00	
215	Grant to Canadian Legion.....	9,000 00	
	HEALTH BRANCH		
216	Health Branch Administration.....	54,387 00	
217	Food and Drugs.....	185,752 00	
218	Opium and Narcotic Drugs.....	62,602 00	
219	Proprietary or Patent Medicines.....	16,250 00	
220	Quarantine and Leprosy.....	152,064 00	
221	Laboratory of Hygiene.....	129,420 00	
222	Immigration Medical Inspection.....	81,495 00	
223	Child and Maternal Hygiene.....	48,225 00	
224	Public Health Engineering.....	36,269 00	
225	Treatment of Sick Mariners.....	338,380 00	
226	Industrial Hygiene.....	7,870 00	
227	Medical Investigations.....	25,481 00	
228	Nutrition Service.....	27,507 00	
229	Venereal Diseases.....	50,000 00	
230	Grants to Institutions Assisting Sailors, in the amounts detailed in the Estimates.....	2,600 00	
	MISCELLANEOUS GRANTS		
	Grant to the:—		
231	Canadian Welfare Council.....	8,100 00	
232	Canadian National Committee for Mental Hygiene.....	10,000 00	
233	Health League of Canada.....	5,000 00	
234	Canadian National Institute for the Blind.....	18,000 00	
235	L'Association Canadienne Francaise des Aveugles.....	4,050 00	
236	L'Institut Nazareth de Montreal.....	4,050 00	
237	Montreal Association for the Blind.....	4,050 00	
238	Canadian Tuberculosis Association.....	20,250 00	
239	Victorian Order of Nurses.....	13,100 00	
240	St. John Ambulance Association.....	4,050 00	
241	Canadian Red Cross Society.....	10,000 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	PENSIONS AND NATIONAL HEALTH—Conc.		
	PENSIONS AND OTHER BENEFITS		
242	Pensions payable to men on Active Service, Northwest Rebellion, 1885, and General Pensions.....	18,000 00	53,117,093 00
	POST OFFICE		
243	Departmental Administration.....	743,650 00	
244	Post Offices, including salaries and other expenses of Headquarters and Staff Post Offices and supplies and equipment for Revenue Post Offices.....	17,170,411 00	
245	Inspection and Investigation.....	932,027 00	
246	Railway Mail Service.....	12,246,589 00	
247	Air and Land Mail Services.....	12,957,363 00	
248	Audit of Revenue, Money Order, Postal Note and Savings Bank Business; issue of Postage Stamps and Postal Notes.....	1,509,853 00	
	PENSIONS AND OTHER BENEFITS		
249	To provide for the payment of compassionate allowances to employees injured while in the performance of their duties, or to other persons injured while performing duties in any way connected with the Postal Service, or in protecting His Majesty's mails, or to the dependents of such employees or other persons who may be killed while so engaged; payments to be made only on the specific authority of the Governor in Council.....	5,000 00	45,564,893 00
	PRIME MINISTER'S OFFICE		
250	Salaries of Staff.....		51,260 00
	PRIVY COUNCIL OFFICE		
251	General Administration.....		62,875 00
	PUBLIC ARCHIVES		
252	General Administration and Technical Services.....		135,191 00
	PUBLIC PRINTING AND STATIONERY		
253	Departmental Administration.....	40,619 00	
254	Printing, Binding and Distributing the Annual Statutes.....	8,500 00	
255	Canada Gazette.....	36,283 00	
256	Plant—Repairs and Renewals.....	10,000 00	
257	Distribution of Official Documents.....	46,369 00	
258	Printing and Binding Official Publications for sale and distribution to Departments and the Public.....	50,000 00	191,771 00
	PUBLIC WORKS		
259	Departmental Administration.....	194,450 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
	PUBLIC WORKS—Continued	\$ cts.	\$ cts.
	CHIEF ARCHITECT'S BRANCH		
260	Branch Administration.....	217,215 00	
261	Ottawa—Maintenance and Operation of Dominion Public Buildings and Grounds, including rents, repairs, furniture, heating, etc.....	2,778,480 00	
262	Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, repairs, furniture, heating, etc.....	3,599,635 00	
263	Telephone Service at Ottawa.....	100,000 00	
264	Telephone Service other than at Ottawa.....	8,000 00	
	Construction, Repairs and Improvements of Public Buildings		
	<i>Maritime Provinces Generally</i>		
265	Dominion Public Buildings—Improvements and repairs.....	50,000 00	
	<i>Quebec</i>		
266	Dominion Public Buildings—Improvements and repairs.....	100,000 00	
	<i>Ontario</i>		
267	Dominion Public Buildings—Improvements and repairs.....	100,000 00	
	<i>Manitoba</i>		
268	Dominion Public Buildings—Improvements and repairs.....	35,000 00	
	<i>Saskatchewan</i>		
269	Dominion Public Buildings—Improvements and repairs.....	35,000 00	
	<i>Alberta</i>		
270	Dominion Public Buildings—Improvements and repairs.....	35,000 00	
	<i>British Columbia</i>		
271	Dominion Public Buildings—Improvements and repairs.....	50,000 00	
	<i>Generally</i>		
272	Dominion Immigration Buildings—Repairs, improvements, etc.	35,000 00	
273	Dominion Quarantine Stations—Maintenance and repairs.....	17,000 00	
274	Experimental Farms and Science Laboratories—Replacements, repairs and improvements to buildings.....	100,000 00	
275	Flags for Dominion Buildings.....	8,000 00	
276	Public Buildings Generally—Repairs, alterations, fittings and improvements.....	200,000 00	
277	Veterans' Hospitals—Repairs, improvements and alterations..	60,000 00	
	CHIEF ENGINEER'S BRANCH		
278	Branch Administration.....	190,805 00	
279	Engineering, including salaries of Engineers, Clerks, etc.....	468,590 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
	PUBLIC WORKS—Continued	\$ cts.	\$ cts.
	CHIEF ENGINEER'S BRANCH—Continued		
	Dredging		
280	General Superintendence.....	9,565 00	
281	Maritime Provinces.....	360,385 00	
282	Ontario and Quebec.....	267,215 00	
283	Manitoba, Saskatchewan and Alberta.....	57,095 00	
284	British Columbia and Yukon.....	206,720 00	
	Maintenance and Operation of Graving Docks, Locks and Dams, etc.		
285	Champlain Graving Dock.....	64,076 00	
286	Esquimalt Graving Dock.....	73,206 00	
287	Lorne Graving Dock.....	37,912 00	
288	Selkirk—Repair Slip.....	3,470 00	
289	Locks and Dams.....	53,829 00	
290	Snagboats.....	48,235 00	
	Maintenance and Operation of Roads and Bridges		
291	Burlington Channel Bridge.....	15,430 00	
292	Kingston, La Salle Causeway.....	15,959 00	
293	New Westminster Bridge.....	51,314 00	
294	Ottawa—Bridges and Approaches.....	3,600 00	
295	Generally.....	20,975 00	
	Construction, Repairs and Improvements— Harbours and Rivers		
	<i>Nova Scotia</i>		
296 {	Dingwall—Improvements (Revote \$71,900).....	79,200 00	
	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	225,000 00	
	<i>Prince Edward Island</i>		
297 {	Souris—Breakwater repairs (Revote).....	27,500 00	
	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	55,000 00	
	<i>New Brunswick</i>		
298	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	80,000 00	
	<i>Quebec</i>		
299 {	Richelieu River (Chambly Basin)—Dredging (Revote).....	9,500 00	
	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	250,000 00	
	<i>Ontario</i>		
300 {	Burlington Channel—Re-dredging.....	67,800 00	
	Grand River—Agreed Contribution to Improvements.....	65,000 00	
	Toronto, Western Entrance—Re-dredging.....	24,200 00	
	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	130,000 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
	PUBLIC WORKS—Concluded	\$ cts.	\$ cts.
	CHIEF ENGINEER'S BRANCH—Concluded		
	Construction, Repairs and Improvements— Harbours and Rivers—Concluded		
	<i>Manitoba</i>		
301	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	20,000 00	
	<i>Saskatchewan, Alberta and Northwest Territories</i>		
302	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	10,000 00	
	<i>British Columbia and Yukon</i>		
303	Esquimalt Dry Dock—Wharf Repairs.....	155,000 00	
	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	90,000 00	
	TELEGRAPH BRANCH		
304	Branch Administration.....	27,680 00	
	Telegraph and Telephone Services— Operation and Maintenance		
305	Land and Cable Telegraph Lines—Lower St. Lawrence and Maritime Provinces, including working expenses of vessels for cable work.....	140,640 00	
306	Alberta and Saskatchewan.....	92,080 00	
307	Division Superintendent's Office, Vancouver.....	15,315 00	
308	British Columbia—Northern and Yukon Districts.....	128,750 00	
309	British Columbia—Vancouver Island District.....	104,035 00	
310	Telegraph and Telephone Services Generally.....	5,000 00	
	Reconstruction, Repairs and Improvements		
311	Maritime Provinces and Lower St. Lawrence.....	12,000 00	
312	Saskatchewan and Alberta.....	12,000 00	
313	British Columbia—Northern and Yukon Districts.....	17,000 00	
314	British Columbia—Vancouver Island District.....	9,000 00	
	GENERAL		
315	National Gallery of Canada.....	43,720 00	
316	Miscellaneous works not otherwise provided for, not more than \$3,000 to be expended upon any one work.....	50,000 00	
317	To supplement, on approval of Treasury Board except where less than \$200 is required, any of the appropriations of the Department of Public Works.....	100,000 00	
318	To provide for balances required to complete any projects undertaken in previous fiscal years and for which no specific provision is made in the fiscal year 1942-43.....	30,000 00	
	SPECIAL		
	CHIEF ARCHITECT'S BRANCH		
	Construction, Repairs and Improvements of Public Buildings		
319	Toronto Postal Station "A" Improvements (Revote \$36,000).....	72,000 00	
			11,818,581 00

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
ROYAL CANADIAN MOUNTED POLICE			
320	General Administration.....	238,525 75	
321	Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses.....	5,673,254 15	
322	Grant to Chief Constables' Association of Canada.....	500 00	
PENSIONS AND OTHER BENEFITS			
323	To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty.....	11,749 16	
324	Pensions to families of members of the Mounted Police who have lost their lives while on duty:—		
	Mrs. Mary Emma Bossange.....	456 25	
	Mrs. Margaret Johnson Brooke.....	821 25	
	Mrs. Margaret Cox.....	410 63	
	Mrs. Georgina Harrison.....	676 50	
	Mrs. Letitia Kennedy.....	423 50	
	Mrs. Nora Jean Massan.....	300 00	
	Mrs. Mary Miller.....	667 38	
	Mrs. Margaret Nicholson.....	547 50	
	Mrs. Catherine Mildred Ralls.....	735 25	
	Mrs. Myrtle L. Richards.....	720 00	
	Mrs. Doris Freda Sampson.....	816 00	
	Mrs. Amy Lillian Searle.....	406 98	
	Mrs. Madelaine Mary Shoebotham.....	810 00	
	Mrs. Eunice Wainwright.....	602 50	
325	Pension to James Elliott.....	672 00	
326	Pension to Basil Burke Currie.....	684 20	
			5,933,779 00
SECRETARY OF STATE			
327	Departmental Administration.....	99,528 00	
328	Naturalization Branch.....	62,383 00	
329	Companies Branch.....	46,794 00	
330	Trade Marks Branch.....	25,435 00	
331	Bureau for Translations.....	336,419 00	
332	Canada Temperance Act.....	1,500 00	
333	Bankruptcy Act Administration.....	34,204 00	
PATENT AND COPYRIGHT OFFICE			
334	Branch Administration.....	36,552 00	
335	Patent Division.....	156,128 00	
336	Copyright and Industrial Designs Division.....	16,527 00	
337	Patent Record.....	38,744 00	
338	Contribution to the International Office for the Protection of Industrial Property, International Copyright Union Office and Union for the Protection of Literary and Artistic Works	2,000 00	
			856,214 00
SOLDIER SETTLEMENT OF CANADA			
339	Administration of Soldier Settlement and British Family Settlement.....	571,858 00	
340	Payment to the Government of the United Kingdom on account of losses under the 3,000 British Family Agreement of August 20, 1924, and the New Brunswick 500 British Family Agreements of August 4, 1927, and August 27, 1935.....	20,000 00	
			591,858 00

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
TRADE AND COMMERCE			
341	Departmental Administration.....	140,900 00	
342	Commercial Intelligence Service.....	733,551 00	
343	Electricity and Gas Inspection Services, including Administration of the Electricity and Fluid Exportation Act.....	285,565 00	
344	Foreign Tariffs Division.....	37,557 00	
345	Precious Metals Marking Act.....	12,819 00	
346	Publicity and Advertising in Canada and Abroad other than in the United Kingdom and Europe.....	33,000 00	
347	Weights and Measures Inspection Service.....	440,698 00	
	Canada Grain Act—		
348	Administration.....	104,447 00	
349	Operation and Maintenance, including Inspection and Weighing, Registration, etc.....	1,558,703 00	
350	Canadian Government Elevators, including equipment....	373,002 00	
	Dominion Bureau of Statistics—		
351	Administration.....	88,179 00	
352	Statistics.....	1,083,080 00	
353	Census of Population.....	1,018,015 00	
	Exhibitions and Publicity—		
354	Exhibitions.....	95,303 00	
355	Publicity and Advertising in the United Kingdom.....	17,320 00	
MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS			
356	Administration.....	9,946 00	
<i>Atlantic Ocean</i>			
357	Canada and South Africa, service between.....	100,000 00	
<i>Pacific Ocean</i>			
	British Columbia and South Africa, service between.....	45,000 00	
	Prince Rupert, B.C. and Queen Charlotte Islands, service between.....	22,000 00	
358	Vancouver and Northern ports of British Columbia, service between.....	15,000 00	
	Victoria, Vancouver, way ports and Skagway, service between.....	10,000 00	
	Victoria and West Coast Vancouver Island, service between....	10,000 00	
<i>Local Services</i>			
	Baddeck and Iona, service between.....	8,000 00	
	Chester and Tancook Island, winter service between.....	1,600 00	
	Grand Manan and the Mainland, service between.....	33,000 00	
	Halifax, Canso and Guysboro, service between.....	6,500 00	
	Halifax, LaHave and LaHave River ports, service between....	1,750 00	
	Halifax, Sherbrooke and Spry Bay, service between.....	2,900 00	
	Halifax, South Cape Breton, Bras d'Or Lake ports and Bay St. Lawrence, service between.....	3,000 00	
	Halifax and ports in Tor Bay, service between.....	500 00	
359	Halifax and ports on West Coast of Cape Breton, service between.....	3,000 00	
	Ile-aux-Coudres and Les Eboulements, service between.....	1,900 00	
	Mulgrave, Arichat and Canso, service between.....	37,000 00	
	Mulgrave and Guysboro, calling at intermediate ports, service between.....	10,500 00	
	Murray Bay and North Shore, winter service between.....	40,000 00	
	Pelee Island and the Mainland, service between.....	4,000 00	
	Pictou, Mulgrave and Cheticamp, service between.....	11,500 00	
	Pictou, Souris and the Magdalen Islands, service between.....	42,500 00	
	Prince Edward Island and Nova Scotia, service between.....	28,000 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	TRADE AND COMMERCE— <i>Concluded</i>		
	MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS— <i>Concluded</i>		
	Local Services— <i>Concluded</i>		
	Quebec, Natashquan and Harrington, service between.....	85,000 00	
	Quebec or Montreal and Gaspé, calling at way ports, service between.....	60,000 00	
	Rimouski and Matane and points on the North Shore of the St. Lawrence, service between.....	50,000 00	
	Rivière-du-Loup and Tadoussac, and other North Shore ports, service between.....	14,000 00	
	St. John, Bear River, Annapolis and Granville and other way ports, service between.....	1,500 00	
359	St. John and Bridgetown, service between.....	800 00	
	St. John and Margareville and other ports on the Bay of Fundy, service between.....	2,500 00	
	St. John and Minas Basin ports, service between.....	5,000 00	
	St. John, Westport and Yarmouth and other way ports, service between.....	10,000 00	
	St. John and Weymouth, service between.....	1,000 00	
	Sydney and Bay St. Lawrence, calling at way ports, service between.....	22,500 00	
	Sydney and Bras d'Or Lake ports and West Coast of Cape Breton, and Prince Edward Island, service between.....	22,500 00	
	Sydney and Whycomagh, service between.....	16,000 00	
	NATIONAL RESEARCH COUNCIL		
360	Salaries and other expenses of the National Research Council..	857,743 00	7,618,278 00
	TRANSPORT		
361	Departmental Administration.....	393,122 00	
	ADMINISTRATION OF THE TRANSPORT ACT		
362	Board of Transport Commissioners for Canada—Administration, Maintenance and Operation.....	280,060 00	
	AIR SERVICE		
	(Control and supervision vested in the Minister of Munitions and Supply by Order in Council P.C. 3076 of 8th July, 1940)		
363	Air Service Administration.....	10,764 00	
	Civil Aviation Division		
364	Control of Civil Aviation, including the administration of the Aeronautics Act and Regulations issued thereunder.....	244,700 00	
365	Airways and Airports—Construction and Improvements, including lighting and radio facilities—Capital.....	1,568,480 00	
366	Airways and Airports—Operation and Maintenance, including lighting, radio and meteorological services.....	1,871,530 00	
367	Grants for advanced aeronautical instruction, and to Aeroplane Clubs, including grant of \$5,000 to the Canadian Flying Clubs Association.....	10,500 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	TRANSPORT—Continued		
	<i>Meteorological Division</i>		
368	Meteorological Service, including an allowance of \$400 to L. F. Gorman, Observer at Ottawa.....	393,195 00	
369	Grant to Kingston Observatory.....	500 00	
	<i>Radio Division</i>		
370	Administration of the Radio-telegraph Act and Regulations...	132,500 00	
371	Radio direction finding stations, radio beacons and radio-telegraph stations, operation and maintenance.....	664,370 00	
372	Suppression of local electrical interferences.....	153,674 00	
373	Issue of radio receiving licences—(Transport Department only).....	191,471 00	
	CANALS SERVICE		
374	Canals Service Administration.....	38,373 00	
375	Canals—Operation and Maintenance.....	2,399,081 00	
376	Canals Improvements (Revote \$51,400).....	220,000 00	
377	To provide for expenses in connection with St. Lawrence Ship Canal Surveys and Investigations.....	15,000 00	
378	To provide for the carrying out of flow measurements and other expenses connected with the Department's supervision and control over the hydro-electric power development of the Beauharnois Light, Heat and Power Company, Limited...	3,000 00	
	MARINE SERVICE		
379	Marine Service Administration.....	16,879 00	
380	Administration of Floating Equipment.....	22,290 00	
381	Nautical Service Administration.....	30,823 00	
382	Marine Service Steamers, including Icebreakers—Maintenance, Operation and Repairs.....	1,307,500 00	
383	Construction, maintenance and supervision of Aids to Navigation, including salaries and allowances to lightkeepers.....	1,902,485 00	
384	Agencies—salaries and office expenses.....	269,515 00	
385	Maintenance and repairs to wharves.....	5,000 00	
386	To provide for breaking ice in Thunder Bay, Lake Superior, and other points deemed advisable in the interests of navigation.....	30,000 00	
387	To provide for Canada's share of the cost of the North Atlantic Ice Patrol.....	5,000 00	
388	Administration of Pilotage.....	140,580 00	
389	Life Saving Service, including rewards for saving life.....	41,410 00	
390	To provide subsidies for wrecking plants—Quebec and British Columbia.....	45,000 00	
391	Grants of \$200 each to the Royal Arthur Sailors Institutes at Port Arthur, Kingston and Toronto, which provide for medical assistance to and hospitalization for distressed seamen on the Great Lakes.....	600 00	
392	Miscellaneous services relating to navigation and shipping, including grants towards schools of navigation at Queen's University, \$500, and Vancouver, B.C., \$1,500, and provision to settle claims by the Board of Trade, London, England, for expenses incurred in respect of Canadian distressed seamen of British ships registered out of Canada...	44,266 00	
393	Steamship inspection and the carrying out of the provisions of the conventions for the safety of life at sea and load lines...	214,745 00	
394	Marine Signal Service.....	90,970 00	
395	River St. Lawrence Ship Channel—Contract Dredging in the St. Lawrence River and Montreal Harbour, including cost of administration—Capital.....	1,989,563 00	
396	River St. Lawrence Ship Channel—Administration and Operation.....	181,602 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	TRANSPORT—Continued		
	RAILWAY SERVICE		
397	Repairs and expenses in connection with the operation and maintenance of official railway cars under the jurisdiction of the Department.....	38,820 00	
398	Hudson Bay Railway—Construction and Improvements—Capital.....	11,000 00	
399	Hudson Bay Railway—To provide for the difference between expenditures for operation and maintenance, and revenue accruing from operation during the year ending March 31, 1943, not exceeding.....	490,000 00	
400	Maritime Freight Rates Act— To hereby authorize and provide for the payment from time to time during the fiscal year 1942-43 to the Canadian National Railway Company of the difference (estimated by the Canadian National Railway Company and certified by the auditors of the said Company to the Minister of Transport as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (upon the same basis as set out in Section 9 of the said Act with respect to companies therein referred to) on all traffic moved during the calendar year 1942 under the tariffs approved on the Eastern Lines (as referred to in Section 2 of the said Act) of the Canadian National Railways.....	3,350,000 00	
401	Amount required to provide for payment from time to time during the fiscal year 1942-43 of the difference (estimated by the Board of Transport Commissioners for Canada and certified by the said Board to the Minister of Transport, as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (referred to in Section 9 of the said Act) on all traffic moved during the calendar year 1942 under the tariffs approved by the following companies: Canada & Gulf Terminal Railway, Canadian Pacific Railway, including: Fredericton & Grand Lake Coal & Railway Company, and New Brunswick Coal & Railway Company, Cumberland Railway & Coal Company, Dominion Atlantic Railway, Maritime Coal, Railway & Power Company, Sydney and Louisbourg Railway, Temiscouata Railway Company.....	900,000 00	
	GOVERNMENT EMPLOYEES' COMPENSATION		
402	Administration of the Government Employees' Compensation Act.....	23,322 00	
	PENSIONS AND OTHER BENEFITS		
403	Compassionate allowance to John Davidson, formerly light-keeper at Cape Mudge, B.C.....	500 00	
404	Compassionate allowance to recoup the Workmen's Compensation Board of British Columbia in continuation of a pension granted and to be paid by that Board up to the 31st March, 1943, in the sum of \$40.00 per month to the widow of the late E. J. McCoskrie, who was formerly employed as Port Warden at Prince Rupert, B.C. and who was killed while in the performance of his duties.....	480 00	
405	Amount required to pay pensions of \$300 each to former pilots: Alphonse Asselin, Joseph Pouliot, Raoul Lachance, J. H. Talbot, Jules Asselin, Joseph Vezina, Arthur Paquet, Adelard Delisle (effective June 1, 1941).....	2,650 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
	TRANSPORT— <i>Concluded</i>	\$ cts.	\$ cts.
	PENSIONS AND OTHER BENEFITS— <i>Concluded</i>		
406	Railway Employees' Provident Fund—To supplement pension allowances under the provisions of the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act, so as to make the minimum payment during the period January 1, 1942 to March 31, 1943 the sum of \$30.00 per month instead of \$20.00 as fixed by the said Act.....	23,000 00	
	SPECIAL		
	MARINE SERVICE		
407	River St. Lawrence Ship Channel—To provide for extension and improvement of Control Weirs—Capital.....	12,000 00	
	RAILWAY SERVICE		
408	To provide for the discharge of commitments incurred prior to March 31, 1942, under the authority of Vote No. 414, Schedule "A" to the Appropriation Act No. 4, 1941, respecting highway crossings of railways (Revote).....	310,950 00	20,091,270 00
	GOVERNMENT OWNED ENTERPRISES		
	NON-ACTIVE ACCOUNTS		
	NATIONAL HARBOURS BOARD		
409	Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures during the calendar year 1942 on any or all of the following accounts:—		
	(a) Retirement of Maturing Debentures—		
	Saint John.....	96,500 00	
	(b) Reconstruction and Capital Expenditures—		
	Saint John.....	245,000 00	
	(c) Generally—Unforeseen.....	200,000 00	
	CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LIMITED		
410	Advances to Canadian National (West Indies) Steamships, Limited, repayable on demand with interest at a rate to be fixed by the Governor in Council upon such terms and conditions as the Governor in Council may determine and to be applied in payment of capital expenditures in connection with vessels under the Company's control during the year ending December 31, 1942.....	20,000 00	
	SPECIAL		
	DEFICITS		
	PRINCE EDWARD ISLAND CAR FERRY AND TERMINALS		
411	Amount required to provide for the payment during the fiscal year 1942-43 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport, made from time to time by the National Company, to the Minister of Finance and to be applied by the National Company in payment of the deficit (certified by the auditors of the National Company) in the operation of the Prince Edward Island Car Ferry and Terminals arising in the calendar year 1942.....	400,000 00	

SCHEDULE A—*Concluded*

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	GOVERNMENT OWNED ENTERPRISES— <i>Concluded</i>		
	NATIONAL HARBOURS BOARD		
412	To provide for payment to National Harbours Board, of the amount hereinafter set forth, to be applied in payment of the deficits, (after payment of interest due the public but exclusive of interest on Dominion Government Advances and depreciation on capital structures) arising in the calendar year 1942, in the operation of the Churchill harbour.....	65,599 00	
413	Advances to National Harbours Board with interest at a rate to be fixed by the Governor in Council for such period and upon such terms and conditions as the Governor in Council may determine, to be applied in payment of deficits resulting from the operations of the Jacques Cartier Bridge.....	379,700 00	1,406,799 00
	LOANS AND INVESTMENTS		
	NATIONAL HARBOURS BOARD		
414	Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures during the calendar year 1942 on any or all of the following accounts:— Reconstruction and Capital Expenditures— Montreal..... Vancouver.....	545,630 00 40,000 00	
	Less amount to be expended from Replacement Funds.	585,630 00 42,300 00	
	SOLDIER SETTLEMENT OF CANADA	543,330 00	
415	To provide for Soldier Land Settlement and British Family Settlement net advances.....	105,000 00	648,330 00
	Total.....		*232,819,034 42

* Net total, \$153,861,377.80.

SCHEDULE B

Based on the Supplementary Estimates, 1942-43. The amount hereby granted is \$28,159,700.00, being the amount of each of the items in the said Estimates as contained in this Schedule.

SUMS granted to His Majesty by this Act for the financial year ending 31st March, 1943, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	AGRICULTURE		
	SCIENCE SERVICE		
445	Entomology—Further amount required.....	10,000 00	
446	Plant Protection—Further amount required.....	8,000 00	
	PRODUCTION SERVICE		
447	Health of Animals— Administration of Animal Contagious Diseases Act and Meat and Canned Foods Act—Further amount required	25,000 00	
	MARKETING SERVICE		
448	Subsidies for Cold Storage Warehouses under the Cold Storage Act, and special grant of \$750.00 to the North Wiltshire Dairying Company, North Wiltshire, Prince Edward Island—Further amount required.....	150,000 00	
	SPECIAL		
449	To provide for Wheat Acreage Reduction Payments and for administration expenses in connection therewith—Further amount required.....	22,950,000 00	23,143,000 00
	EXTERNAL AFFAIRS		
450	Representation Abroad, including salaries of High Commissioners, Ministers Plenipotentiary, Consuls, Secretaries and Staff, notwithstanding anything to the contrary in the Civil Service Act or any of its amendments—Further amount required.....		100,000 00
	FINANCE		
451	Royal Canadian Mint, including The Dominion of Canada Assay Office—Further amount required.....	166,289 00	
452	To provide for advances under the National Housing Act, not exceeding with the advance made jointly by an approved lending institution Three Thousand Two Hundred Dollars in respect of any one house, for the construction of houses where the Minister of Finance is satisfied that permanent houses can be constructed to relieve a serious housing shortage without threatening to create a post-war surplus, and that because of the types of building materials used and the use of building lots already serviced by local improvements, a saving in labour and essential war materials can be effected through the construction of permanent homes rather than of temporary wartime housing accommodation, and to pay losses and other necessary expenses in connection with the said Act, to an amount not exceeding..	1,000,000 00	

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	FINANCE—Concluded		
453	To enable the Minister of Finance, subject to regulations approved by the Governor in Council which shall in general be similar to the relevant provisions of the Home Improvements Loans Guarantee Act, 1937, and the regulations made thereunder, to guarantee approved lending institutions against losses which they may sustain as a result of loans or advances made by them for the purpose of financing the conversion of existing houses into multiple family houses in order to increase the supply of housing accommodation in congested urban areas, provided that in no case shall the liability of the Government of Canada in respect of guarantees given under this authority to any approved lending institution exceed fifteen per cent of the aggregate amount of such loans made by the said approved lending institution, and provided further that the aggregate amount of such loans which may be guaranteed under this authority shall not exceed two million dollars, and provided further that any payments necessary to fulfil the guarantees given under this authority shall be paid out of any unappropriated moneys in the Consolidated Revenue Fund.....	1 00	1,166,290 00
	FISHERIES		
454	Departmental Administration—Further amount required.....	9,727 00	
455	To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission for engineering and biological surveys upon which to base recommendation for overcoming sockeye salmon obstructions at Hell's Gate Canyon or other points on the Fraser River watershed; also for temporary expedients, pending permanent remedial action, to overcome such obstructions.....	22,574 00	32,301 00
	INSURANCE		
456	Departmental Administration—Further amount required.....		3,000 00
	JUSTICE		
457	To provide hereby, notwithstanding anything contained in the Consolidated Revenue and Audit Act or any other Act or Law, for payment out of the Consolidated Revenue Fund to the widow of the late Right Honourable Ernest Lapointe of an annuity at the rate of \$1,800 to commence from November 27, 1941, and to continue during her lifetime.....	2,417 00	
	PENITENTIARIES BRANCH		
458	Operation and maintenance of penitentiaries, including administration, construction, purchase of land, supplies, equipment and live stock; maintenance, discharge and transfer of convicts; compensation to discharged convicts permanently disabled while in penitentiaries—Further amount required.	50,000 00	52,417 00
	LABOUR		
459	Departmental Administration—Further amount required.....	17,000 00	

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	LABOUR—Concluded		
	SPECIAL		
460	Vocational Training Co-ordination Act, 1942.....	500,000 00	517,000 00
	LEGISLATION		
	THE SENATE		
461	To provide for the payment of the full sessional indemnity for the Session of 1942 to Members of the Senate for days lost through absence due to public business, by illness, or on account of death. Payments to be made as the Treasury Board may direct.....	12,000 00	
462	To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each Member of the Senate who attended the first part of the present Session which commenced on January 22nd, 1942, and ended on March 27th, 1942, of an amount representing the actual transportation and living expenses of such member while on the journey between Ottawa and his place of residence, after the Easter adjournment of Parliament on March 27th, 1942, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or, in case any such member did not return to his place of residence during the said recess, an amount equivalent to what would have been his travelling expenses if he had returned to his place of residence during the said recess.....	3,500 00	
	HOUSE OF COMMONS		
463	To provide for the full sessional indemnity to Members of the House of Commons—days lost through absence caused by illness, official public business, or on account of death during the present Session—notwithstanding anything to the contrary in Chapter 147 of the Revised Statutes, 1927, an Act respecting the Senate and House of Commons, or any amendment thereto. Payments to be made as the Treasury Board may direct.....	15,000 00	
464	To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each Member of the House of Commons who attended the first part of the present Session which commenced on January 22nd, 1942, and ended on March 27th, 1942, of an amount representing the actual transportation and living expenses of such member while on the journey between Ottawa and his place of residence, after the Easter adjournment of Parliament on March 27th, 1942, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or, in case any such member did not return to his place of residence during the said recess, an amount equivalent to what would have been his travelling expenses if he had returned to his place of residence during the said recess.....	7,000 00	
465	General Administration—Estimates of the Clerk—To provide for expenses of the Special Committee on War Expenditures and to authorize expense allowances to Members during the adjournment of the present Session at the rate of \$15 per day for days spent at Ottawa for purposes of the Committee and the payment and acceptance thereof notwithstanding anything to the contrary in Chapter 147 of the Revised Statutes, 1927, An Act respecting the Senate and House of Commons, or any amendments thereto, such payments to be made as the Commissioners of Internal Economy of the House of Commons direct.....	30,000 00	67,500 00

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	MINES AND RESOURCES		
	MINES AND GEOLOGY BRANCH		
466	Bureau of Geology and Topography:— Drafting and Map Reproduction—Further amount required.	10,000 00	
	LANDS, PARKS AND FORESTS BRANCH		
467	Government of the Yukon Territory:— Grant to Yukon Council—Further amount required.....	26,000 00	
	SURVEYS AND ENGINEERING BRANCH		
468	Dominion Water and Power Bureau, including the administration of the Dominion Water Power and Irrigation Acts— Further amount required.....	2,000 00	
469	Hydrographic and Map Service:— Legal Surveys and Map Service—Further amount required.	3,700 00	
470	To provide for expenses of holding a special examination in England by Board of Examiners for Dominion Land Surveyors.....	200 00	
	INDIAN AFFAIRS BRANCH		
471	Reserves and Trusts:— Administration—Further amount required.....	3,000 00	
	SPECIAL		
	INDIAN AFFAIRS BRANCH		
472	To provide for payment to Indian Trust Funds of the amount of expenditures incurred on account of the Agency House at Fort Frances, Ontario.....	18,691 00	63,591 00
	NATIONAL REVENUE		
	INCOME TAX DIVISION		
473	General Administration, including authority to create positions and make appointments within the Division notwithstanding anything contained in the Civil Service Act and the said positions and staff so appointed are hereby wholly excluded from the operation of the said Act—Further amount required.....	30,360 00	
474	Internal Inspection and Verification—Further amount required.	39,600 00	
475	District Offices—Further amount required.....	683,520 00	753,480 00
	PENSIONS AND NATIONAL HEALTH		
	PENSIONS BRANCH		
476	Pensions Branch Administration—Further amount required...	123,371 00	
477	Canadian Pension Commission:— Administration Expenses—Further amount required.....	36,444 00	
	<i>Services to Veterans and Dependents</i>		
478	Rehabilitation Division.....	23,888 00	
479	Veterans' Welfare Division—Further amount required.....	24,427 00	
	HEALTH BRANCH		
480	Health Branch Administration.—Further amount required....	12,398 00	
481	Treatment of Sick Mariners—Further amount required.....	18,628 00	239,156 00

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	POST OFFICE		
482	Post Offices, including salaries and other expenses of Headquarters and Staff Post Offices and supplies and equipment for Revenue Post Offices—Further amount required.....	30,000 00	
483	Railway Mail Service—Further amount required.....	660,000 00	
484	Air and Land Mail Services—Further amount required.....	162,900 00	
485	Audit of Revenue, Money Order, Postal Note and Savings Bank Business; issue of Postage Stamps and Postal Notes—Further amount required.....	10,000 00	862,900 00
	PUBLIC PRINTING AND STATIONERY		
486	Plant—Repairs and Renewals—Further amount required.....		37,875 00
	PUBLIC WORKS		
	CHIEF ARCHITECT'S BRANCH		
487	Ottawa—Maintenance and Operation of Dominion Public Buildings and Grounds, including rents, repairs, furniture, heating, etc.—Further amount required.....	28,600 00	
	CHIEF ENGINEERS' BRANCH		
	<i>Construction, Repairs and Improvements—Harbours and Rivers</i>		
	NOVA SCOTIA		
488	Lunenburg—Derrick.....	38,000 00	
	Mulgrave—To take over and reconstruct portion of Railway Wharf—The Canadian National Railways to contribute \$37,800.....	40,000 00	
	PRINCE EDWARD ISLAND		
489	Souris—Breakwater Repairs—Further amount required.....	3,500 00	
	QUEBEC		
490	Disraeli—Completion of protection work.....	5,000 00	
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491	Port Maitland—Dredging.....	36,200 00	
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492	Capilano River—Diversion wall and dam.....	8,300 00	
	Esquimalt—Wharf Repairs—Further amount required.....	20,000 00	
	Port Alberni—Repairs to assembly wharf and approach and extension to shed.....	62,900 00	
	TELEGRAPH BRANCH		
493	Vancouver Island—Installation of radiophone equipment at Winter Harbour and Alert Bay.....	2,450 00	
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494	To provide for commitments in connection with Unemployment Relief projects.....	521,000 00	765,950 00

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		\$ cts.	\$ cts.
	TRADE AND COMMERCE		
	MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS		
	<i>Local Services</i>		
	Halifax, Sherbrooke, Spry Bay and Tor Bay, service between— Further amount required.....	3,100 00	
	Halifax, South Cape Breton, Bras d'Or Lake ports and Bay St. Lawrence, service between—Further amount required.....	4,500 00	
495	Mulgrave and Guysboro, calling at intermediate ports, service between—Further amount required.....	3,500 00	
	Prescott, Ontario and Ogdensburg, New York, service between. Prince Edward Island and Newfoundland, service between.....	11,640 00 17,500 00	
			40,240 00
	TRANSPORT		
	AIR SERVICE		
	(Control and supervision vested in the Minister of Munitions and Supply by Order in Council P.C. 3076 of 8th July, 1940.)		
	<i>Civil Aviation Division</i>		
496	Airways and Airports—Construction and Improvements, includ- ing lighting and radio facilities—Capital—Further amount required.....	250,000 00	
	CANALS SERVICE		
497	Canals Improvements—Further amount required.....	40,000 00	
	MARINE SERVICE		
498	Miscellaneous services relating to navigation and shipping— Further amount required.....	25,000 00	
			315,000 00
	Total.....		28,159,700 00

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